

**Report on Protected Disclosures
received by the Pensions
Authority for the year ending
31 December 2025**

Introduction

Under section 22(5) of the Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022, (the Act) each public body is required to publish an annual report outlining the number of protected disclosures received in the preceding year and the action taken (if any). This report must not result in persons making disclosures being identifiable.

Prescribed person

The Pensions Regulator, Brendan Kennedy, has been prescribed under the Act to receive protected disclosures in respect of all matters relating to the monitoring and supervision of the operation of the Pensions Act 1990 (No. 25 of 1990) (other than investigations by, and decisions of, the Financial Services and Pensions Ombudsman)

External disclosures

In 2025 three disclosure reports were received by the Pensions Authority (the Authority) in accordance with section 7(2B) of the Act.

Of these three reports:

- one report was determined not to fall within the remit of the Pensions Authority and was referred to the Protected Disclosures Commissioner for consideration pursuant to section 10 of the Act;
- one report was assessed as requiring follow-up; however, no investigation was deemed necessary;
- one report was assessed and found not to meet the threshold for a protected disclosure and was subsequently referred to an alternative procedure.

Internal disclosures

There were no disclosure reports made to the Authority under section 6 of the Act, i.e. from workers of the Authority, in the period covered by this report.

February 2026