

21 September 2023

R2148 PAC33  
Item 1

Brian Stanley, T.D.  
Committee of Public Accounts  
Leinster House  
Dublin 2

Dear Chair

As requested please find attached a chronology of the key events relating to the negotiations regarding Mr Tubridy's last contract, the events leading up to the mis-statements of Mr Tubridy's earnings, and the corollary actions that were taken, arising from that clarification being made public.

This chronology has been prepared by RTÉ on the basis of the information that is directly available to them, and is also based on the independent investigations conducted on behalf of the RTÉ Board by Grant Thornton. (supplied).

It has been prepared in good faith with the intention of being as complete and informative as possible, noting that the other parties may have other information or verifications, which are not available to us at this point in time.

RTÉ reserves the right to amend or update this chronology in due course should it feel necessary to correct the record on any material point of information. The events outlined pre-date my own appointment as Director General starting on 10 July 2023, and the term of the newly formed Interim Leadership team.

Yours sincerely



**Kevin Bakhurst**  
**Director-General, RTÉ**

## Table of Contents

<b>1</b>	<b>Chronology</b>	<b>1</b>
	Chronology	1-10
<b>2</b>	<b>Appendices</b>	<b>1</b>
	Appendix 1	1
	Appendix 2	2-80
	Appendix 3	81
	Appendix 4	82-83
	Appendix 5	84-85
	Appendix 6	86-87
	Appendix 7	88-89
	Appendix 8	90-94
	Appendix 9	95-99
	Appendix 10	100-107
	Appendix 11	108-109
	Appendix 12	110-112
	Appendix 13	113-137
	Appendix 14	138-164
	Appendix 15	165-168
	Appendix 16	169-171
	Appendix 17	172-177
	Appendix 18	178-198
	Appendix 19	199-204
	Appendix 20	205
	Appendix 21	206
	Appendix 22	207-210
	Appendix 23	211-213
	Appendix 24	214
	Appendix 25	215-221
	Appendix 26	222-227
	Appendix 27	228-231

Appendix 28	232-279
Appendix 29	280
Appendix 30	281
Appendix 32	282-286
Appendix 31	287-299
Appendix 33	300-308

**A chronology of events signed by the Director General, from 2017 to present, for the negotiations on Mr. Ryan Tubridy's contract, the subsequent invoicing in 2022 and 2023, and any other matters arising from meetings between the Committee and RTÉ, with supporting documents (pgs. 8, 35).**

## **2017 - 2019**

There was a five-year contract in place between RTÉ and Ryan Tubridy (**RT**) for TV and Radio Services from 1 September 2015 – 31 August 2020. There were no issues with the services and there are no records of any meetings or conversations with the Director General (**DG**), the CFO or the RTÉ Solicitors' Office in the period 2017 – October 2019.

### **October 2019**

In September 2019 as part of the 5-year plan for cost cutting RTÉ agreed that where possible reductions in presenter fees would be sought, and on contract renewal fees would be reduced. Exiting relationships were reviewed and towards the end of October 2019 there was a meeting between RT's agent Noel Kelly, a representative from his office (**NKM**), his solicitor Joe O'Malley (**JO'M**), Jim Jennings, Director of Content (**JJ**) Breda O'Keefe CFO RTÉ (**BO'K**) and an RTÉ Solicitor (**RS**). The purpose of this meeting was to discuss the ongoing financial challenges facing RTÉ with a proposal to terminate RT's existing contract early (which had been due to run to August 2020), a request that the Presenter forego a fee of €120,000 due on the expiry date of the contract "the exit fee" and that he enter negotiations for a new contract on reduced financial terms. Within the contract there was an annual provision for eight additional hours for a TV series which RTÉ had not used, it was proposed at this meeting that the Presenter as a gesture of goodwill would forgo the exit fee as he was not called upon to provide those services and that figure might be written off against earnings.

An email from NKM to JJ, BO'K and RS on 25 October refers to the meeting, notes their disappointment, and makes reference to entering into further discussions about payments that "*are denoted as service payments from 2017 and beyond*" (**Appendix 1**).

Grant Thornton 2 (GT2), Paras 3.9 to 3.13 set out the parties recollection of this meeting (**Appendix 2**).

### **November 2019**

RTÉ announced a commitment to reduce the fees paid to all its top contracted on-air presenters by 15% as part of overall cost-cutting measures. The DG wrote to RT directly asking him to take a cut from January 2020 (**Appendix 3**).

On 20 November an email was sent to NKM by RS copying BOK and JJ setting out the revised fee for the new contract separating out the fee for TV and Radio (€220,000 and €200,000). There was no reference to the exit fee. GT2, Para 3.14 (**Appendix 4**).

### **December 2019**



On 2 December there was a meeting with NKM, BO’K, and RS to discuss the offer. RTÉ agreed to put its final offer in writing.

On 16 December, BOK and the DG met with NKM. There are no notes or records to confirm what was proposed or discussed at this meeting (**Appendix 5**).

On 19 December BO’K emailed NKM copying the RS referring to the meeting earlier that week and attaching an excel sheet with an outline of the offer discussed at that meeting. (**Appendix 6**). This document notes that the proposed offer was based on:

- 15% cut to fees
- Write off portion of 2017,2018 and 2019 fees
- New contract to apply from 1/1/2020 or sooner.

The excel sheet states that by agreement, *“the exit fee of €120,000 to be written off on the basis that the additional services contracted for in 2017, 2018 and 2019 were not required and were not delivered”*. The fees attributed to those years were noted as €20,000 in 2017, €50,000 in 2018 and €50,000 in 2019. The final paragraph notes the proposed fee as €420,000 per annum, with reference to an additional commercial sponsorship with a third-party facilitated by RTÉ for €75,000.

This email is the first record which refers to the breakdown of the exit fee and the first reference to a third-party commercial arrangement. No further information is available as to how the exit fee yearly breakdown was calculated. This offer is set out in GT2, Paras 3.16 to 3.23 (**Appendix 2**).

## 2020

### January

On 15 January Richard Collins (RC) commences work in RTÉ. On 15 January there was a meeting between NKM, the DG, BO’K and the RS where the services, the fees, the exit fee and the commercial agreement were discussed. The proposed write off of the exit fee over the years 2017, 2018 and 2019 was discussed. In their interview with Grant Thornton, NKM stated that they were confused by the proposal and did not agree to it. GT2, Para 3.25 (**Appendix 2**).

On the 16 January NKM followed up the meeting with an email outlining RT’s position. He sought an increased fee amount (to include the €120,000 exit fee) that would be guaranteed for the duration of the contract and requested that the commercial arrangement be underwritten by RTÉ. There is no reference to the treatment of the €120,000 write off. It stated that *“...any PR set to be released by RTÉ needs to be discussed in advance of any publication, this includes both salaries and pay cuts”* (**Appendix 7**). This is referenced in Para 3.26 of GT2 (**Appendix 2**).

### February

On 12 February BOK had a call with the auditors following which a draft of the side letter dealing with the exit fee is emailed to them with an explanation of the proposed arrangement for their consideration and approval. In an email on the same date, the auditors confirmed that this treatment was in order. GT2, Para 3.30 and Paras 4.19 to 4.24 (**Appendix 2**).

On 13 February BOK responded to NKM's of 15 January with a revised fee offer and an agreement to provide a letter guaranteeing that there would be no cuts to the proposed fee. It stated that discussions with the third-party commercial partner were progressing, and a draft side letter setting out the basis of the write off of the exit fee as approved by the auditors was attached. That email is copied to JOM, the DG, JJ and the RS. GT2 Para 3.33 (**Appendix 2**).

On 18 February there was a meeting with the DG, BO'K, RS and NKM. This was followed by an email from NKM on 19 February agreeing to the proposed fee but seeking an additional sign off fee, a commitment to enter into a third-party commercial arrangement for €75,000 per contract year to cover three Late Late Show style appearances provided those fees were underwritten and guaranteed by RTÉ (**Appendix 8**). This was the first time the detail of what the third-party commercial arrangement would consist of is set out. There was no mention of the exit fee or the draft letter provided to NKM by RTÉ setting out its proposal to deal with it.

On 20 February BOK responds, rejecting the request for an exit fee in the new contract, and referring back to the proposed treatment of the exit fee of €120,000 as set out in the side letter of 13 February. In relation to the request to underwrite the commercial arrangement RTÉ states *"We made good progress on what the commercial agreement would be yesterday and agree to one Dublin and two outside Dublin, RTÉ led LLS events and we can provide you with a side letter to underwrite this fee for the duration of the contract"* (**Appendix 9**). It is NKM's position that this is confirmation of RTÉ agreeing to underwrite the commercial arrangement. It is RTÉ's position that this is one email in an ongoing negotiation chain which did not bind RTÉ.

On 25 February NKM responded indicating agreement to the proposed write off of the exit fee only if the demand for an increased fee was met (**Appendix 10**).

On 28 February there is a diary entry in the DG's diary for a meeting with NKM (**Appendix 11**). We have no information as to what was discussed at this meeting. Later that day NKM emails the DG, BOK, JJ and copies JOM requesting a copy of a draft contract based on their comments in the 25 February email (**Appendix 12**).

## **March**

On 10 March, an email was sent to NKM by the RS copying BOK enclosing the draft contract, together with a draft side letter stating that the presenter's fee would not be reduced for the duration of the contract and a draft side letter setting out details of the proposed write off of the exit payment (**Appendix 13**) and GT2, Para 3.39 (**Appendix 2**).

On 20 March, NKM responds with proposed changes to the draft contract and side letters. NKM had amended the side letter dealing with the exit payment. NKM attached an additional side letter prepared by them setting out that RTÉ would guarantee to underwrite the third-party commercial fee (**Appendix 14**) and GT2 Para 3.40 (**Appendix 2**).

On 31 March Breda O'Keeffe finishes work in RTÉ.

## **April**

In early April there was correspondence back and forth between RTÉ and NKM in relation to the contract. (See documents provided in PAC05).

On 6 April the new CFO, Richard Collins (RC) forwarded the side letter as amended by NKM to the auditors for their review, they spoke on the phone later that day and the auditors confirmed that the agents proposed changes to exit letter were fine. GT2, Paras 4.25 to 4.31 **(Appendix 2)**.

On 15 April there was further correspondence with NKM in relation to the draft contract, and the side letter relating to no reduction in fees. That email confirmed that the agents' amendments to the exit fee side letter were agreed. The email notes that talks with the third party sponsor had been delayed and that RTÉ would not in a position to consider the proposed letter guaranteeing that arrangement until such time as an agreement was in place. **(Appendix 15)**.

On 17 April NKM responded with comments on the draft contract, insisting that there were to be no changes to the letter guaranteeing that there would be no fee reduction and further insisting that RTÉ undertake to guarantee the third-party commercial agreement in writing. **(Appendix 16)**.

## **May**

Negotiations are at an impasse over the side letter confirming that there will be no pay reduction for the contract duration and the request that RTÉ provide a letter undertaking to guarantee the third-party commercial arrangement.

On 7 May there was a Teams meeting attended by NKM, the DG and the RS. In subsequent emails between the Director of Legal Affairs and NKM in April and May 2023 seeking clarity on their understanding of that meeting NKM confirmed that at that meeting the DG orally guaranteed to indemnify RT's company Tuttle Productions for those third-party payments for the duration of the contract and this commitment overtook the requirement for the side letter drafted by them. **(Appendix 17)**. GT1 Paras 2.2(h) and 2.3 (f) and (g) **(Appendix 18)**.

On 13 May an email was sent to NKM by RTÉ responding to outstanding contract queries and on 14 May NKM responded attaching an updated marked up version of the contract, the side letter in relation to the guarantee not to reduce the contract fee and the side letter agreeing to forego the exit fee. **(Appendix 19)**.

## **June**

On 15 June further drafts of the contract and letter are sent by RTÉ to NKM.

Between 15 June and 15 July there are various communications from NKM confirming that the contract and side letters are agreed pending discussions about the payment schedule and invoicing.

## **July**

On 20 July the contract and the side letter relating to the exit fee are signed by JJ and the letter guaranteeing that there would be no reduction of the contract fee was signed by the DG.

On 24 July an email was sent to NKM confirming payment details of the commercial agreement with Renault and the agreed wording to be included in that invoice. (**Appendix 20**)

On 31 July NKM issued an invoice to the third-party commercial partner for €75,000. (Due to covid, these “personal appearances” included as part of this commercial arrangement do not actually take place until 2022). GT1, Para 2.11 (**Appendix 18**)

On 31 July a credit note was issued for the full amount of the original sponsor invoice. GT1, Paras 2.14 to 2.15. (**Appendix 18**)

## **August**

On 20 August the auditors issued their independent reasonable assurance reports for the years ending 31 December 2017, 31 December 2018 and 31 December 2019 to RTÉ Finance. Although addressed to the Board of RTÉ, these reports were not provided to the Board. GT2, Paras 4.1 to 4.17, 4.45 to 4.47 and 7.36(e) (**Appendix 2**)

## **2021**

### **January**

On 20 January, RTÉ released the earnings of its top 10 most highly paid presenters for the years 2017, 2018, and 2019. This statement provided that RT’s earnings were €491,667, €495,000 and €495,000 respectively. (**Appendix 21**)

These figures were subsequently corrected by the Board of RTÉ on 22 June 2023 and the correct earnings of €511,667, €545,000 and €545,000 were reported. (**Appendix 22**)

### **March**

On 26 March NKM emailed the DG and the RS requesting a call “*regarding Ryan Tubridy’s contract which we are experiencing some difficulty*”. (**Appendix 23**)

### **April**

On 12 April there is a diary entry for a Teams meeting between the DG and NKM. (**Appendix 24**). We have no information as to what was discussed at this meeting.

On 21 April NKM sent a copy of the tripartite agreement between RT, the Sponsor and RTÉ for the period 29 September 2020 – 31 December 2021. NKM stated in the email that they created the document with some amendments from the Sponsor. The Agreement attached to that email had already been signed by a representative of the Sponsor and dated 15 April 2021. RTÉ was not involved in the drafting of this Agreement (**Appendix 25**).

The Tripartite Agreement sets out the events as ultimately delivered by the Presenter and as facilitated by RTÉ.

## **June**

On 4 June there were emails from NKM to RTÉ referring to a meeting with RTÉ in April and seeking an update on payments of the commercial arrangement for years 2,3,4 and 5 of the contract (**Appendix 26**).

## **December**

On December 31 the Tripartite agreement concluded, ending the commercial deal. There were no additional or follow-on agreements entered into with RT's agent, the Sponsor, or RTÉ.

## **2022**

### **January**

On 13 January NKM emailed RTÉ in relation to the payment of the €75,000 for Year 2 of the contract (**Appendix 27**).

### **March and April**

On 8 March NKM emailed again in relation to the payment for Year 2 and looking for a meeting to discuss and the DG responds the next day suggesting a call on the week commencing 21 March. There are a number of emails between the DG and the NKM concluding in a meeting scheduled for 23 March with the DG, the RS and NKM. However, the DG was unavailable to attend on the day and later that day there is an email from the DG to NKM moving the meeting to 24 March. We have no information as to what was discussed at this meeting.

On 21 April NKM sends a further email to the DG asking for an update on "payment for last year this year and the following two years". The DG responds on 22 April suggesting they talk.

On 25 April there is an email from NKM to the DG stating: - *"It was good to catch up with you today. If you could please get Ger to send me on the invoicing details"*. We have no further information as to what was discussed at that meeting (**Appendix 28.**)

### **May to July**

RT participated in three events for the Sponsor and any additional costs for the staging of this event were borne by RTÉ. The details of the costs for the events have been supplied to PAC.

On 9 May 2022 NKM raised an invoice for Consultancy fees of €75,000 with the Barter Company for Year 2.

On 25 May RTÉ paid the agent via a UK Barter account. The value of this transaction is recorded as €115,380.

On 6 July 2022 NKM raised another invoice for Consultancy fees of €75,000 with the Barter Company for Year 3.

On 20 July RTÉ paid the agent via a UK Barter account. The value of this transaction is recorded as €115,380. GT1, Paras 2.29 to 2.38 (**Appendix 18**).

## **November**

On 2 November there is a diary entry for a Teams meeting between the DG and NKM. (**Appendix 29**). We have no information as to what was discussed at this meeting.

## **2023**

## **February**

On February 15, RTÉ released the earnings of its top 10 most highly paid presenters for 2020 and 2021. The payments of €75,000 under the commercial arrangement are not included in the figures release. (**Appendix 30**)

## **March**

On 8 March the auditors contacted the CFO to raise queries in relation to two invoices on the Barter account. The CFO discussed this with the DG who stated that the invoices related to consultancy fees for advice in relation to adapting the broadcast side to the business to cope with the restrictions placed by COVID. The CFO relayed this explanation to the auditors and suggested that they speak directly with the DG.

On 13 March NKM informed JJ that RT no longer wished to continue with the Late Late Show after the end of the season.

On 17 March the auditors contacted the chair of the Audit and Risk Committee “ARC” at RTÉ, in advance of a meeting scheduled for later that week and noted that during the course of a routine audit, two transactions had emerged involving two payments of €75,000 from Astus to CMS Marketing, a company controlled by Noel Kelly. The invoices stated that it was for consultancy services and there was a note to say that they were approved by the DG. There were no contracts for the payments and the auditors were not satisfied with the explanations provided to them around the payments.

The Chair of the ARC notified the Deputy Chair of the Board (“DC”) and fellow member of the ARC about the call. On 18 March the DC had a zoom call with the auditor to discuss the transactions ahead of the ARC meeting.

On 21 March the wider ARC members, and the Chair of the Board of RTÉ, were briefed about the transactions by the ARC chair and the auditor. The committee asked the auditor to make further investigations into the transactions and report back.

On 23 March at a board meeting the chair of the ARC informed the full Board that “*there was a private meeting with Deloitte in relation to finance with no material changes to the audit but they were “clarifying a couple of invoices”.*”

On 29 March the auditor met with the DG and reported back to the chair of the ARC and the DC. The auditors stated that following that meeting that they did not have any further evidence beyond the DGs' representations that the payments were in fact for consultancy services received. The auditor confirmed its intention to request that a forensic IT search be carried out.

On 30 March the Chair and DC of the Board met with the auditor to discuss the transactions and highlighted the need to fully uncover the nature of the payments.

On 31 March the DG spoke with the Chair about the actual nature of the transactions.

The Chair immediately notified the Chair of the ARC and the DC. A meeting was scheduled with lawyers for the Board. The lawyers advised the ARC to retain a third-party accountancy/forensic firm to establish the facts independently and they began preparing the terms of reference for the examination.

## **April**

On 3 April the external lawyers supplied the draft terms of reference, and the Chair notified the auditors of the decision to appoint an external third party to examine the transactions.

On 4 April the ARC met and confirmed the Terms of Reference, retaining GT to conduct the examination.

On 18 April the RTÉ Solicitor's Office writes to NKM seeking a signed copy of the Tripartite Agreement and querying the guarantee of the commercial arrangement. NKM respond on 19 April confirming that the agreement to underwrite the commercial arrangement was given by the DG at a Teams meeting on 7 May 2020. There is a further response of 21 April attaching a copy of the Tripartite agreement which had been signed by NKM on the same date. **(Appendix 31)**

On 27 April the notes from a board meeting state that the Chair of the ARC *"noted in relation to the annual accounts the auditors had sought clarity in relation to a matter. The ARC in accordance with best practice had appointed Grant Thornton to carry out a fact-finding review and report back to the (ARC) Committee. Once this has happened the Committee will consider the next steps."*

## **May**

On 3 May the Director of Legal Affairs formally corresponded with NKM at the request of GT seeking confirmation that the Astus invoices in fact related to payments to RT. NKM responded on 5 May confirming and again re-iterating the verbal guarantee given by the DG on 7 May 2020. **(Appendix 32).**

On the 25 May at a meeting of the board there was a discussion about the Audit process and the review by GT of two payments for €75,000. The GT report was not finalised, none of the details were discussed but it was agreed that the Board would *"postpone approval of the Annual Report and the Letter of Representation and the Chair's Report until finalisation of the GT Report"*.

## June

On 16 June GT finished their report and it was examined by the ARC. The Committee agreed that the Report should be provided to the DG and that she be asked to resign. The Chair spoke to the DG on the evening of 16 June and asked her to resign.

On 19 June the GT report was circulated to all Board members at 8am followed by a Board meeting at 10.00am during which the document and its implications were discussed at length.

The Board adopted the recommendations of the ARC subcommittee and agreed that a Disciplinary Subcommittee would be formed with the duty to “*determine whether disciplinary action (up to and including suspension and/or dismissal) should be taken against the DG in relation to the facts as found in the Grant Thornton Report and the information provided by the DG to the Audit and Risk Committee, the Chair of the Board and the Auditors in respect of the transactions set out in that Report to carry out any disciplinary process on behalf of the Board*”.

The Chair notified the DG about the recommendations of ARC.

On 19 June the matter is discussed again at a full board meeting and a sub-committee is set up to carry out a disciplinary process. The wider Executive Board are informed of the events by the Chair of the Board. There is a further board meeting on 20 June.

On 21 June the matter is again discussed at a full board meeting and the decision to suspend the DG is agreed.

On June 22 RTÉ released a statement concerning the misstatement of RT’s earnings, including a corrected statement of his actual earnings. **(Appendix 22)**

There are further board meeting on 23 and 24 June.

On June 26 a communication was received from the DG of her intention to resign. Her resignation was accepted.

On 27 June Interim Deputy Director General Adrian Lynch issued a statement on behalf of the RTÉ Executive, outlining key dates and information (as identified at that point), along with the publication of Grant Thornton Report of 16 June 2023. **(Appendix 33)**

**END**







**From:** Noel [mailto:Noel@cmsmarketing.com]

**Sent:** 25 October 2019 16:10

**To:** Jim Jennings <Jim.Jennings@rte.ie>; Breda O'Keeffe <Breda.OKeeffe@rte.ie>; [REDACTED]  
[REDACTED]@rte.ie>

**Cc:** Noel <Noel@cmsmarketing.com>; [REDACTED]@nkmanagement.ie>; Joe  
O'Malley <jomalley@hayes-solicitors.ie>

**Subject:** Following up on our meeting yesterday

Dear [REDACTED], Breda and Jim,

Thank you for meeting myself, [REDACTED] and Joe yesterday to discuss Ryan Tubridy's contract.

As we expressed, it was an extremely disappointing meeting and we are gravely concerned in relation to contract negotiations going forward.

As discussed, from an optics perspective we are happy to meet and discuss the various options surrounding the payments on the current contract but it will need to be paid in full. For the elimination of any doubt, Ryan is not prepared to contemplate any reduction in relation to agreed payments sums that arise during the extant contract. We can have further discussions around the level of payments that are denoted as service payments for 2017 and beyond so can you please let me know when might suit you all to meet again so that we can come to a solution that is satisfactory for both Ryan and RTÉ? In relation to the new contract – can you please send through your offer in light of our discussions?

In this regard and as discussed, we would also like to see standalone offers for both TV and Radio as we now have to consider all options for Ryan.

I look forward to hearing from you in relation to all of the above.

Regards,

Noel

**Noel Kelly**



# Report to the Audit and Risk Committee - Phase 2

**Dated: 14 August 2023**

**Private & Confidential**

**Anonymised**

**Private & Confidential**  
Ms. Anne O'Leary, Chair  
Audit and Risk Committee  
RTÉ Board  
Raidió Teilifís Éireann  
Donnybrook  
Dublin 4

14 August 2023

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**Ref: PJ/RLS/AF**

Dear Ms. O'Leary

**REPORT TO THE AUDIT AND RISK COMMITTEE – PHASE 2**

Please find attached my Report in relation to my review under Phase 2.

Yours sincerely



**Paul Jacobs**

Partner

Offices in Dublin, Belfast, Cork,  
Galway, Kildare, Limerick and  
Longford.

**Chartered Accountants**  
Member of Grant Thornton  
International Limited (GTIL).

Company Registration No. 79546  
Registered Office: 13-18 City  
Quay,  
Dublin 2.

Authorised by Chartered  
Accountants Ireland ("CAI") to  
carry on investment business.

Directors: A. Burns, F. Condon, G. Cosgrove, J. Crawford, N. Crimmins, F. Cronin, E. Daly, K. Devenney, P. Dillon, B. Doherty, S. Donovan, T. Dunne, C. Feely, G. Fitzpatrick, K. Foley, B.P. Foster, P. G'allen, J. Glennon, M. Harris, P. Jacobs, C. Kelly, D. Kelly, L. Kelly, S. Karins, S. McAllister, M. McAteer, N. Meenan, S. Meredith, S. Murray, M. Neary, T. O'Connell, B. O'Dwyer, N. O'Dwyer, S. O'Hea, D. Price, P. Ryan, M. Shelley, S. Tennant, G. Walsh, A. Ward.

# Contents

	<b>Page</b>
Executive Summary	1
1. Introduction	8
2. Methodology and process	13
3. Negotiations leading to the signing of the Tubridy 2020 Agreement	18
4. Assurance reports provided by external accountancy firms	37
5. Waiver of exit fee	47
6. Undelivered services - €120,000 (€20k/€50k/€50k)	48
7. Accounting for the €120,000 by RTÉ	59
8. 2017 to 2022 earnings for Mr. Tubridy	69
9. Supplemental Information	71
 <b>Appendices</b>	
Appendix 1: My analysis of RTÉ proposal re new Tubridy contract	72
 <b>Exhibit</b>	
Exhibit 1 – Terms of Reference	74

# Executive Summary

## BACKGROUND

1. I am appointed by the Audit and Risk Committee of Raidió Teilifís Éireann (“**RTÉ**”) as the External Reviewer under the Terms of Reference (provided to me on 26 June 2023) (**Exhibit 1**) which state:

“The Audit and Risk Committee of RTÉ (the “**Committee**”) has directed that a review be conducted in relation to:

- 1.1 the contracts of RTÉ’s top 10 most highly paid on-air presenters to independently validate that all remuneration figures<sup>1</sup> have been correctly stated publicly and properly accounted for by RTÉ in each year during the period from 2008 to 2022 inclusive, i.e. the top 10 reported by RTÉ in each year during that period; and
  - 1.2 the understatement by RTÉ of Mr. Tubridy’s published remuneration by €120,000 in the period 2017-2019.
- (the “**Review**”).”

2. The Terms of Reference further state (paragraph 16):

“For the avoidance of doubt the Review and Second Report shall be limited to findings of fact. Facts shall be determined on the balance of probabilities. Grant Thornton shall not offer any views on the culpability (or otherwise) of any individual or the gravity of any such culpability. Grant Thornton shall not make any observations or recommendations as regards the potential application of RTE’s disciplinary proceedings or otherwise, such decisions shall be for RTE alone.”

3. On 12 July 2023, I issued an Interim Report in relation to the Top 10 Earners in RTÉ for the period 2010 to 2022.
4. On 20 January 2021, RTÉ published the earnings of top on-air earners for 2017 to 2019. On 22 June 2023, RTÉ restated the figures for Mr. Tubridy’s earnings (for 2017 to 2021). The differences between the RTÉ restated figures and those originally published are set out in Table 1 below:

**Table 1 – Identified differences between RTÉ restated and originally published earnings for Mr. Tubridy**

	2017 €	2018 €	2019 €	2020 €	2021 €	Total €
Published earnings – original	491,667	495,000	495,000	466,250	440,000	2,387,917
<b>Add adjustments made in 2023</b>						
RTÉ adjustment 1	20,000	50,000	50,000			120,000
RTÉ adjustment 2				56,250	75,000	131,250
<b>Restated earnings – June 2023</b>	<b>511,667</b>	<b>545,000</b>	<b>545,000</b>	<b>522,500</b>	<b>515,000</b>	<b>2,639,167</b>

*Note 1: Adjustment 1 – is the subject of this Report.*

*Note 2: Adjustment 2 – amounts of €75,000 are described in my First Report dated 16 June 2023. For 2020, €56,250 represents 9/12 of €75,000 being the period 1 April 2020 to 31 December 2020.*

<sup>1</sup> In my review of the documents, I have found that “earnings” is frequently used.

Executive Summary

5. In respect of 2017 to 2019, the adjustments made by RTÉ in June 2023 to restate the earnings of Mr. Tubridy (the “**2023 Restatement**”) reversed previous adjustments made by RTÉ in 2020 (the “**2020 Adjustments**”) to Mr. Tubridy’s published earnings for 2017 (€20,000), 2018 (€50,000) and 2019 (€50,000).
6. Prior to the 2020 Adjustments, the earnings of Mr. Tubridy were €511,667 (2017), €545,000 (2018) and €545,000 (2019) which is the position now after the 2023 Restatement.
7. Documents identify that at the time of the negotiations with Mr. Tubridy’s representatives in 2019 and 2020 in relation to the new contract, RTÉ were under significant pressure to cut costs.
8. I have reviewed a significant volume of documentation. Searches of RTÉ’s email system were undertaken by the IT Department in RTÉ at my behest adopting key word search terms, and/or parameters, that I devised. Several thousand emails and documents (e.g. Microsoft spreadsheets, word files, and pdf files) were provided to me by RTÉ’s IT Department on foot of the application of those search terms. In addition I have spent significant time meeting and/or otherwise interacting with 9 key individuals and three external organisations, together with members of the Audit and Risk Committee and Board of RTÉ.
9. There have been certain limitations on my work which I set out in Section 2.

**SUMMARY OF FINDINGS**

10. Based on my review of the information and documentation available to me, I set out my findings below. I reserve the right to amend my report should additional information or documentation be provided to me, or should any of the circumstances described as limitations in Section 2 change.

**Mr. Tubridy’s published earnings by RTÉ - 2017 to 2019**

11. The adjustments made by RTÉ in June 2023 to restate the published earnings of Mr. Tubridy for 2017 to 2019 were appropriate.
12. The corollary of that is that the published earnings figures in respect of Mr. Tubridy by RTÉ for 2017 to 2019 were understated.
13. In respect of 2017 to 2019, the published earnings following the 2023 Restatement, are the same as those recorded on RTÉ’s system, PeopleSoft (being the invoices issued by Mr. Tubridy’s company Tuttle Productions Limited (“**Tuttle**”)).
14. A payment of the €120,000 exit fee was not made by RTÉ to either Mr. Tubridy or Tuttle under the Tubridy 2015 Agreement, as Mr. Tubridy had, following negotiations waived the entitlement.
15. From a review of the documentation available to me, and from meetings held with individuals, Mr. Tubridy was not personally involved in the negotiations with RTÉ regarding his contract. In performing my review of emails and documents in relation to the negation of Mr. Tubridy’s 2020 Agreement I confirm that Mr. Tubridy was not identified as a sender or recipient in any of the emails I reviewed, nor was he identified as an attendee at any of the meetings between RTÉ and NK Management (being Mr. Tubridy’s Agent). In short, Mr. Tubridy had no involvement in the adjustments made by RTÉ in 2020 to published earnings totaling €120,000 for 2017 to 2019.

## Executive Summary

16. As a matter of fact, the 2020 Adjustments caused the published earnings figures for Mr. Tubridy in each year 2017, 2018 and 2019 to change to an amount below €500,000 from an amount above €500,000, and it was these lower amounts which were then published by RTÉ in 2021 for these years. I have found no spreadsheet or workings which provides a specific calculation that supports each of the adjustments of €20,000 (2017), €50,000 (2018) and €50,000 (2019) that were made in 2020.
17. There was no financial benefit made or gain to RTÉ or Mr. Tubridy, arising from the 2020 Adjustments.
18. On the balance of probabilities, there were several failures which I find significantly contributed to RTÉ publishing incorrect earnings in respect of Mr. Tubridy for 2017 to 2019. At the core, the significance arising from the changes made in the Marked up Version of the draft Agreement / draft Side Letter provided by NK Management to RTÉ were not properly detected, assessed, nor understood by certain key individuals in the RTÉ Finance team during March 2020 and April 2020:
  - (a) On 20 March 2020, NK Management sent to RTÉ a Marked up Version of the draft Agreement / draft Side Letter, which was sent internally within RTÉ on 23 March 2020. Readers of this report will see in Table 2 below, for example, deletions to the €20,000, €50,000 and €50,000 in paragraph 4 of the draft Agreement / draft Side Letter, and exclusion of the word “set off”. NK Management has confirmed that the “set off” or “offset” wording that had been presented to them by RTÉ, specifically in paragraphs 3 and 4 of the draft Agreement / draft Side Letter was rejected by NK Management and this position was ultimately accepted by RTÉ in the final signed version of the Agreement / Side Letter.  
  
On 23 March 2020, those involved in Finance in RTÉ had the opportunity to identify and raise a flag that the Marked up Version of the Agreement / Side Letter did not accord with the draft Agreement / draft Side Letter, and importantly that the earlier proposed accounting treatment of adjusting 2017, 2018 and 2019 was no longer appropriate.
  - (b) On 6 April 2020, there was a telephone call between RTÉ and Deloitte, which appears to have discussed the Marked up Version of the draft Agreement / draft Side Letter. Whilst it has been explained to me that they concluded that the substance of the final signed Agreement / Side Letter was not inconsistent with the earlier draft Agreement / draft Side Letter, in light of the information available to me I have reached a different conclusion.
  - (c) Further, the three Deloitte reports referred at paragraph 23 below, were provided by Deloitte to RTÉ Finance, but do not appear to have been subsequently provided to the Board of RTÉ or the Audit and Risk Committee. I observe that this is despite the Deloitte reports having been addressed as follows: “Independent Reasonable Assurance Report to the Board Members of RTÉ”. The schedules upon which Deloitte reported showed the adjustments of €20,000, €50,000 and €50,000.
  - (d) In combination, the above factors caused RTÉ’s Finance function to remain on the course set in February 2020 believing that it was appropriate offset the exit fee against a supposed refund of fees due from Tuttle to RTÉ for undelivered services. On the balance of probabilities I find that the dates of 20 March 2020 or 23 March 2020, and 6 April 2020 were dates on which RTÉ’s direction could have been changed.



Executive Summary

19. I am informed that the Remuneration and Management Development Committee of the RTÉ Board was not provided with the Top Talent earnings list prior to publication of earnings in January 2021. Further, I am informed that RTÉ is in the process of changing the terms of reference to ensure that in the future, the earnings figures will be sent to the Remuneration and Management Development Committee for review prior to publication.
20. In my opinion the factors identified in paragraphs 18(c) and 19 above, are not reflective of good corporate governance in place at that relevant time.
21. The 2020 Adjustments were made on spreadsheets which are used by RTÉ as a basis/calculations for its publication of Top Talent earnings. Readers of this Report should note that the 2020 Adjustments were not recorded in the General Ledger of RTÉ and therefore did not impact RTÉ's Financial Statements.
22. The Financial Statements for RTÉ for the year ended 31 December 2019 included an accrual of €120,000 in respect of the exit fee set out in the Tubridy 2015 Agreement.
23. As referred at paragraph 18(c) above, Deloitte provided three Independent Reasonable Assurance Reports on schedules of the Top Talent earnings for 2017 to 2019 prepared by RTÉ Management which included the adjustments of €20,000 (2017), €50,000 (2018) and €50,000 (2019). The three reports were issued on 20 August 2020 for each year 2017, 2018 and 2019. The Top Talent earnings published by RTÉ in January 2021 reflected those schedules. I am informed by Deloitte that they were not engaged to perform an audit and this is evident from the wording contained in Independent Reasonable Assurance Reports. In my view, it is reasonable to conclude that RTÉ Finance placed some reliance on the three Independent Reasonable Assurance Reports provided by Deloitte, in the context of the scope of work agreed between RTÉ and Deloitte.
24. It will be noted in this Report that several individuals who I met have views about their responsibilities and the responsibilities of others. I have taken all views into consideration, and have set out in my Report having had regard to the Terms of Reference the differing views expressed by some individuals that I met as part of my review.

**Mr. Tubridy's published earnings by RTÉ – 2020 to 2022**

25. On 12 July 2023, I issued an Interim Report in relation to the Top 10 Earners in RTÉ for the period 2010 to 2022. In that report I confirmed that in respect of 2008 to 2016, I had found no errors in the published earnings figures by RTÉ for Mr. Tubridy. I wish to confirm that in respect of 2020 to 2022, I found no other issues (apart from the €75,000 issue which RTÉ has adjusted for in the 2023 Restatement).

**OTHER FINDINGS**

**The “set off” or “offset”**

26. The re-statement of Mr. Tubridy's published earnings that was made by RTÉ in June 2023, reversed the previous 2020 Adjustments. Under my methodology, a significant proportion of my analysis relates to:
  - (a) establishing the facts surrounding, and leading to, the 2020 Adjustments; and

## Executive Summary

- (b) having established the facts, then forming an opinion as to whether the 2023 Restatement by RTÉ was appropriate (as stated above, the conclusion that I reached is that the adjustments made by RTÉ in June 2023 to restate the published earnings of Mr. Tubridy for 2017 to 2019 were appropriate).
27. The 2020 Adjustments by RTÉ were finalised in the period June 2020 to August 2020 following engagement with Deloitte since February 2020. Central to the 2020 Adjustments, is in my opinion, what is colloquially referred to in documentation provided to me as an “set off” or “off set” between two things as shown in Figure 1 below:
- (a) a fee of €120,000 due to Tuttle / Mr. Tubridy on the expiry date of the 2015 Tubridy Agreement i.e. the “exit fee”; and
- (b) the value of the additional contracted services set out in Schedule 1 to the 2015 Tubridy Agreement, being services that were not sought by RTÉ or provided by the Presenter (Mr. Tubridy) during the Contract Term. In the context of the documentation that I have reviewed, these additional services are commonly referred to as “undelivered services”.

Figure 1 – “set off” or “offset”



28. Documentation that I have reviewed describes a refund, otherwise referred to as a “recoupment” that was due to RTÉ from Tuttle / Mr. Tubridy in respect of the additional contracted services. Therefore, the “off set” or “set off”, was viewed at the relevant time during negotiations as being between; on the one hand, an exit fee of €120,000 owed by RTÉ to Tuttle / Mr. Tubridy; and on the other hand, a refund due from Tuttle / Mr. Tubridy to RTÉ. I find that no refund was due to RTÉ and also acknowledging that Mr. Tubridy waived his entitlement to the exit fee of €120,000. Whilst it may have been the case that the RTÉ negotiating team had an expectation as a negotiation strategy/tactic that a refund could be achieved, I am informed that RTÉ had no legal entitlement to a refund, and none was agreed as part of the negotiations held over 2019/2020 for the new agreement.
29. It is important to note that, whilst there was a draft Agreement / draft Side Letter that incorporated proposed terms of the “set off” between the exit fee and the additional contracted services, on the balance of probabilities I find that this is not what was agreed. A Marked up Version sent by NK Management to RTÉ on 20 March 2020 made it clear that they were not agreeing to the set off. The final signed Agreement / Side Letter excluded reference to set off. Table 2 below provides a comparison between the draft Agreement / draft Side Letter and the final signed Agreement / Side Letter.
30. I have reviewed a significant amount of email correspondence in addition to meetings and interactions with individuals. In my view, it is evident that the understanding relating to the setoff by some key individuals involved in the negotiations was not entirely clear, and differed between them. For example, there is an alternative understanding that the 2020 Adjustments represent the spreading of the benefit of the exit fee (which had been waived by Mr. Tubridy) across earlier years. The problem with that alternative explanation is that in my view it does not reflect the reality of what happened.

**RTÉ's outline offer – December 2019**

31. On 19 December 2019, RTÉ sent an outline offer to NK Management. I identified spreadsheet workings which were used by RTÉ as part of its preparation for negotiations with Mr. Tubridy.
- I have identified two spreadsheet tables (i.e. Figure 3.2A and 3.2B) that both describe the “proposed offer” as follows: “RTÉ Fee per annum” of €420,000 and “Commercial deal with 3<sup>rd</sup> party facilitated by RTÉ” of €75,000 (i.e. which totals €495,000).
  - I have found from my electronic review that a spreadsheet table sent by RTÉ to Mr. Kelly on 19 December 2019 (i.e. Figure 3.2A) had also been sent internally within RTÉ on the previous day (i.e. Figure 3.2B). I have two findings arising from these spreadsheet tables, but I note that there is no mathematical differences in the computations presented in either spreadsheet tables. The differences relate to descriptions of some of the figures in the spreadsheet tables.

Finding number 1

- A key narrative difference between these spreadsheet tables is that on 18 December 2019 there is reference to an “Exit fee foregone” of €120,000 whilst on 19 December 2019 the reference differs being “Cross Platform loyalty fee” of €120,000. The reason for the change in the description is not evident from the information currently available to me (being a combination of interactions with individuals and spreadsheet analysis).
- In both spreadsheet tables, the figure of €120,000 is referenced (formula driven) from the “value of services not required / delivered” of €20,000, €50,000 and €50,000 located in a different part of the same spreadsheet table i.e. in either case the €120,000 (Exit fee foregone or Cross Platform loyalty fee) equaled the total of these 3 adjustments of €20,000, €50,000 and €50,000 (which was proposed to offset the exit fee of €120,000).

Finding number 2

- I have analysed both spreadsheet tables. In both instances the RTÉ analysis reached a “Per annum Earnings” / “Per annum fee” of €495,000. Included within that €495,000 p.a. in both cases, I have identified that there is an amount of €20,400 p.a. (which represents the exit fee of €120,000 in the then current contract less 15% and divided by 5 years) (see Appendix 1).
- In the case of Figure 3.2B, where the phrase “Exit fee foregone” is used instead of “Cross Platform loyalty fee”, it is reasonable to conclude that the exit fee is also added, and included in the total of €495,000 p.a. In the alternative, it is the Cross Platform loyalty fee that is added.

**Other matter**

32. On 16 January 2020, NK Management sent an email to RTÉ, which stated amongst other things: “... any PR set to be released by RTÉ needs to be discussed in advance of any publication, this includes both salaries and pay cuts.” NK Management state that RTÉ failed to properly engage with them / Mr. Tubridy in advance of RTÉ publishing the Top Talent earnings for 2017 to 2019 in January 2021 and that had RTÉ done so that the publication issues could have been avoided. I am informed that the RTÉ Finance team was not involved in any liaison process with the “Talent” or their Agent prior to publication of Top Talent Earnings for 2017 to 2019. It should be noted that person(s) from RTÉ who may be in a position to comment on NK Management’s assertion are not available at the moment to meet with me as part of my review.



Table 2 – Identification of amendments and changes made and agreed

Draft – RTE – RTE to Mr. Kelly on 13 February 2020 and 10 March 2020	Marked up Version – NK Management to RTE on 20 March 2020	Final – signed Letter of Agreement, dated 24 July 2020
<p style="text-align: center;">[RTE headed paper] <b>LETTER OF AGREEMENT</b></p> <ol style="list-style-type: none"> <li>1. We refer to the contract for services between the Tuttle Productions Limited and RTE dated 1 September 2015 to 31 August 2020 (the "Agreement") in relation to the services provided by the Contractor to RTE.</li> <li>2. The parties hereby agree to the early termination of the Agreement on 28 February 2020.</li> <li>3. It is hereby agreed that the fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro rata or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTE or provided by the Presenter during the Contract Term.</li> <li>4. The termination payment will be offset against the Contractor's earnings on the following terms: €20,000 for Year 3, €50,000 for Year 4 and, €50,000 for Year 5.</li> </ol> <p style="text-align: right;">Agreed and Accepted  for and on behalf of <b>TUTTLE PRODUCTIONS LIMITED</b>  Date:</p>	<p style="text-align: center;">[RTE headed paper] <b>LETTER OF AGREEMENT</b></p> <ol style="list-style-type: none"> <li>1. We refer to the contract for services between the Tuttle Productions Limited and RTE dated 1 September 2015 to 31 August 2020 (the "Agreement") in relation to the services provided by the Contractor to RTE.</li> <li>2. The parties hereby agree to the early termination of the Agreement on 28 February 2020.</li> <li>3. In consideration of the parties entering into the Agreement and RTE providing related side letters, it is hereby agreed that all pre-existing agreements or entitlements terminated and neither party shall have any continuing obligations or entitlements hereunder. The fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro rata or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTE or provided by the Presenter during the Contract Term.</li> <li>4. The termination payment will be offset against the Contractor's earnings on the following terms: €20,000 for Year 3, €50,000 for Year 4 and, €50,000 for Year 5.</li> </ol> <p style="text-align: right;">Agreed and Accepted  for and on behalf of <b>RADIO TÉILIFÍS ÉIREANN</b>  Date: 24 July 2020</p>	<p style="text-align: center;">RTE Solicitors' Office</p> <p style="text-align: center;">LETTER OF AGREEMENT</p> <ol style="list-style-type: none"> <li>1. We refer to the contract for services between the Tuttle Productions Limited and RTE dated 1 September 2015 to 31 August 2020 (the "Agreement") in relation to the services provided by the Contractor to RTE.</li> <li>2. The parties hereby agree to the early termination of the Agreement on 28 February 2020.</li> <li>3. In consideration of the parties entering into the Agreement and RTE providing related side letters, it is hereby agreed that all pre-existing agreements or entitlements terminated and neither party shall have any continuing obligations or entitlements hereunder.</li> </ol> <p style="text-align: right;">Agreed and Accepted  for and on behalf of <b>RADIO TÉILIFÍS ÉIREANN</b>  Date: 24 July 2020</p> <p style="text-align: right;">Agreed and Accepted  for and on behalf of <b>TUTTLE PRODUCTIONS LIMITED</b>  Date: 24 July 2020</p>

# 1. Introduction

## BACKGROUND

### Terms of reference

- 1.1 I am appointed by the Audit and Risk Committee of Raidió Teilifís Éireann (“**RTÉ**”) as the External Reviewer under the Terms of Reference (provided to me on 26 June 2023) (**Exhibit 1**) which states:

The Audit and Risk Committee of RTÉ (the “**Committee**”) has directed that a review be conducted in relation to:

- 1.1 the contracts of RTÉ’s top 10 most highly paid on-air presenters to independently validate that all remuneration figures have been correctly stated publicly and properly accounted for by RTÉ in each year during the period from 2008 to 2022 inclusive, i.e. the top 10 reported by RTÉ in each year during that period; and
- 1.2 the understatement by RTÉ of Mr. Tubridy’s published remuneration by €120,000 in the period 2017-2019.

(the “**Review**”).

- 1.2 The Terms of Reference for my review also states, amongst other things:

- (a) “The Review arises from and is supplemental to the Report of Grant Thornton dated 16 June 2023 (the “**First Report**”).” (paragraph 3)
- (b) “The Review will consider all relevant available documentation, including without limitation commercial contracts, books of account, details of any relevant ‘barter’ accounts, electronic documents and information and accounting systems, where relevant, and Grant Thornton will meet with relevant personnel, as necessary.” (paragraph 4).
- (c) “The Review will be conducted in accordance with the principles of natural justice.” (paragraph 9).
- (d) “Subject to the timing considerations set forth in paragraph 15, on completion of the Review, Grant Thornton shall produce a report for RTÉ (the “**Second Report**”) in one or more parts as required for the purposes of paragraphs 1.1. and 1.2. In advance of completing the Second Report, where appropriate to respect the principles of fair procedures, a draft of the Second Report and/or relevant extracts will be provided to individuals to afford them an opportunity to comment on its content prior to its finalisation. (paragraph 11).
- (e) “The Second Report shall include details of the methodology adopted, relevant evidence gathered and Grant Thornton’s findings of fact based on Grant Thornton’s analysis of same.” (paragraph 13).
- (f) “Refusal or failure to co-operate with the Review by any party will not prevent the Reviewers proceeding and issuing a Second Report based on the information available.” (paragraph 14).

- (g) "For the avoidance of doubt the Review and Second Report shall be limited to findings of fact. Facts shall be determined on the balance of probabilities. Grant Thornton shall not offer any views on the culpability (or otherwise) of any individual or the gravity of any such culpability. Grant Thornton shall not make any observations or recommendations as regards the potential application of RTE's disciplinary proceedings or otherwise, such decisions shall be for RTE alone." (paragraph 16).

### 1.3 This Report:

- (a) sets out my methodology and process in **Section 2**;
- (b) addresses paragraph 1.2 of the 26 June 2023 Terms of Reference (see **Sections 3 to 7**);
- (c) addresses paragraph 1.1 of the 26 June 2023 Terms of Reference in so far as it relates to Mr. Tubridy (see **Section 8**);
- (d) provides supplemental information in **Section 9**; and
- (e) in **Appendix 1** provides an analysis of the RTÉ proposal regarding the new Tubridy contract.

## **PUBLISHED REMUNERATION – MR. TUBRIDY**

### **2017 to 2019**

- 1.4 On 20 January 2021 RTÉ published the earnings of top on-air earners for 2017 to 2019.<sup>2</sup> Mr. Collins states that the publication in January 2021 would have been done on the instruction of the Director General. On 22 June 2023 RTÉ restated the figures for Mr. Tubridy's earnings.
- 1.5 The differences between the RTÉ restated figures and those originally published are set out in Table 1.1 below based on information that has been provided to me by RTÉ:

**Table 1.1 – Differences between RTÉ restated and originally published earnings for Mr. Tubridy**

	<b>2017 €</b>	<b>2018 €</b>	<b>2019 €</b>	<b>2020 €</b>	<b>2021 €</b>	<b>Total €</b>
Published earnings - original	491,667	495,000	495,000	466,250	440,000	2,387,917
<b><u>Add adjustments made in 2023</u></b>						
RTÉ adjustment 1 (Note 1)	20,000	50,000	50,000			120,000
RTÉ adjustment 2 (Note 2)				56,250	75,000	131,250
<b>Restated earnings – June 2023</b>	<b>511,667</b>	<b>545,000</b>	<b>545,000</b>	<b>522,500</b>	<b>515,000</b>	<b>2,639,167</b>

**Note 1:** Adjustment 1 – is the subject of this Report.

**Note 2:** Adjustment 2 – amounts of €75,000 are described in my First Report dated 16 June 2023. For 2020, €56,250 represents 9/12 of €75,000 being the period 1 April 2020 to 31 December 2020.

<sup>2</sup> Source: <https://www.rte.ie/news/2021/0120/1190981-rte-on-air-earners/>

- 1.6 My appointment under the Terms of Reference provided to me on 26 June 2023 occurred after RTÉ published the restated earnings. I was not involved in any aspect of the RTÉ 2023 Restatement.
- 1.7 The published earnings are prepared on an accruals basis, not on a cash/paid basis. To explain briefly, under an accruals basis, transactions are recognised when an amount falls due. In contrast under a cash paid basis, transactions are recognised when payment is received/paid.
- 1.8 Mr. Collins has explained to me the chronology of events leading to the 2023 Restatement. He has informed me that, following receipt of my First Report on 16 June 2023 the Chair of RTÉ asked him to review Mr. Tubridy's published earnings against Mr. Tubridy's 2015 and 2020 main contracts, and that he compared the published earnings against (a) what was due under contract, (b) invoices and any credit notes submitted by Tuttle / Mr. Tubridy, and (c) payments made to Mr. Tubridy. Mr. Collins states that he established that Tuttle / Mr. Tubridy had invoiced for all amounts due for 2017-2019 under the contract and these invoices had been paid, and that no credit notes for undelivered services had been issued by Tuttle / Mr. Tubridy. Lastly, Mr. Collins explained that he reported his findings to the Chair on 18 June 2023 and that the matter was from then on handled by the Board of RTÉ.

## REVIEW OF TUBRIDY AGREEMENTS

- 1.9 I refer to an agreement (the “**Tubridy 2015 Agreement**”) dated 9 November 2015 between RTÉ and Tuttle Productions Limited (“**Tuttle**”).
- 1.10 I refer to an agreement (the “**Tubridy 2020 Agreement**”) dated 24 July 2020 between RTÉ and Tuttle.
- 1.11 Given the factual pattern, in order for me to address the Terms of Reference (paragraph 1.2), it was also necessary for me to consider the Tubridy 2020 Agreement between RTÉ and Tuttle dated 24 July 2020.

### The Tubridy 2015 Agreement

- 1.12 The Tubridy 2015 Agreement describes Tuttle as an Irish registered company. I note that filings at the Companies Registration Office show that the shares of Tuttle are held 100% by Mr. Tubridy. I have not considered the Financial Statements of Tuttle to any extent, as I do not believe that it is relevant to the 2023 Restatement by RTÉ.
- 1.13 The Tubridy 2015 Agreement states, amongst other things:
- (a) Mr. Tubridy is defined as the Presenter.
  - (b) RTÉ wishes Tuttle (defined as the “Company”) to provide the exclusive Services (as defined) of the Presenter and programmes by the Presenter to RTÉ on the terms set out in this Agreement.
  - (c) The Commencement Date is defined as 1 September 2015.
  - (d) The “Contract Term” is defined as five (5) years from the Commencement Date.



- (c) “Services” is defined as the services of the Presenter to be provided under this Agreement as set out in Schedule 1.
- (f) Under Fees:
- (i) Subject to various matters (as outlined in the Tubridy 2015 Agreement), RTÉ agrees to pay to Tuttle Productions Limited the following fees gross per Contract Year without any deduction (save withholding tax) plus VAT:
    - Year 1<sup>3</sup> - €495,000
    - Year 2<sup>4</sup> - €495,000
    - Year 3<sup>5</sup> - €545,000
    - Year 4<sup>6</sup> - €545,000
    - Year 5<sup>7</sup> - €545,000
  - (ii) In addition to the fees set out herein, RTÉ shall pay the Company a fee of €120,000 (plus VAT) on the conclusion of the contract (31 August 2020) provided that this Agreement continues in force and the Services are provided to RTÉ hereunder and that this Agreement is not subject to any earlier termination or expiry by agreement between the parties or otherwise.
  - (iii) The fees are to be paid in instalments in equal calendar monthly instalments in arrears within thirty (30) days of receipt by RTÉ.

1.14 Schedule 1 to the Tubridy 2015 Agreement, entitled “Services” states:

“The Company shall procure that the Presenter shall provide the following Services:

**1. Radio Services:**

...

**2. TV Services:**

- 2.3 Present up to three (3) additional television programme ‘one-offs or specials’ per annum (or four (4) in years where there are 37 Late Late Shows in a season), such programmes to be discussed and agreed between the Director of TV Programmes or her nominee and the Presenter. ...
- 2.5 Subject to the availability of the Presenter and subject to the prior consultation and agreement with the Managing Director of TV, the option of a further series, or series’ of up to eight (8) programmes, with a duration of up to fifty two (52) minutes each, such series to be discussed and agreed between the Director of TV Programmes or her nominee and the Presenter. In considering whether the Presenter shall be available for additional TV Services requirements, the requirements of the Radio Services shall be taken into account.”

<sup>3</sup> Year 1 would represent 1 September 2015 to 31 August 2016.

<sup>4</sup> Year 2 would represent 1 September 2016 to 31 August 2017.

<sup>5</sup> Year 3 would represent 1 September 2017 to 31 August 2018.

<sup>6</sup> Year 4 would represent 1 September 2018 to 31 August 2019.

<sup>7</sup> Year 5 would represent 1 September 2019 to 31 August 2020.



**The Tubridy 2020 Agreement**

1.15 I refer to the Tubridy 2020 Agreement dated 24 July 2020.

(a) The Tubridy 2020 Agreement defines the:

- (i) “Commencement Date” as 1 April 2020; and
- (ii) “Contract Term” as five (5) years from the Commencement Date.

(b) Under Fees it states:

- (i) Subject to various matters (as outlined in the Tubridy 2020 Agreement), RTÉ agrees to pay to Tuttle Productions Limited **€440,000** gross per Contract Year without any deduction (save withholding tax) plus VAT.

1.16 Following my review of the Tubridy 2020 Agreement, I observe that unlike the Tubridy 2015 Agreement, there was no wording providing for a payment by RTÉ of a fee on the conclusion of the contract; and there was no equivalent of paragraphs 2.3 or 2.5 of Schedule 1 of the Tubridy 2015 Agreement included in the Tubridy 2020 Agreement.

**REVIEW OF AMOUNTS INVOICED BY TUTTLE**

1.17 I have been provided with an extract from RTÉ’s PeopleSoft system<sup>8</sup> which shows the invoices received from Tuttle, and processed by RTÉ. Through the review work that I have undertaken, I am satisfied that the total amount (excluding VAT) on foot of these Tuttle invoices that was recognised in the books and records of RTÉ is:

2017 - **€511,666.64**

2018 - **€544,999.92**

2019 - **€544,992.92**

1.18 Mr. Kelly and Mr. Tubridy have confirmed to me that they are in agreement with the figures above, as representing all of the invoices issued by Tuttle to RTÉ relating to the year ending 31 December 2017 to 31 December 2019.

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8 PeopleSoft records the electronic HR data of current and retired RTÉ employees, including personal, employment and salary data. It facilitates employees’ access to the self-service function for recording annual leave and other administrative matters and it provides the workflow to create and approve fee payment request for (a) non-employees providing “people services” under a contract for service (presenters, programme contributors, musicians, etc.) and (b) employees who work irregular hours or very short-term contracts.

## 2. Methodology and process

### BACKGROUND

- 2.1 In Section 1, I noted that the Terms of Reference stated that this Report shall include, amongst other things, the methodology adopted and relevant evidence gathered by me. In this Section I summarise the methodology and process that I have adopted.

### METHODOLOGY AND PROCESS

#### Searches of RTÉ's IT system

- 2.2 Searches of RTÉ's email system were undertaken by the IT Department in RTÉ at my behest adopting key word search terms, and/or parameters, that I devised.
- 2.3 Several thousand emails and documents (such as Microsoft spreadsheets, word files, and pdf files) were provided to me by the RTÉ IT Department on foot of the application of those search terms. Against those above-mentioned emails and documents, I applied further specific search terms.
- 2.4 Following application of those specific search terms I personally reviewed a significant volume of emails and attachments, with the email communications between (including vice-versa):
- (a) RTÉ and Mr. Kelly / NK Management;
  - (b) RTÉ personnel; and
  - (c) RTÉ and external accounting firms / auditors.
- 2.5 In addition, I have reviewed documents obtained from the RTÉ server / network, following the application of targeted search terms. I have personally reviewed in excess of 1,000 emails and electronic documents.

#### Individuals met

- 2.6 I have held meetings with the individuals set out below. In addition, where required, individuals below also provided me with supplemental information.
- (a) Mr. Richard Collins, current CFO of RTÉ;
  - (b) Ms. Breda O'Keeffe, former CFO of RTÉ;
  - (c) Person 1;
  - (d) Person 2;

- (e) Mr. Noel Kelly;
  - (f) Mr. Ryan Tubridy;
  - (g) Mr. Joe O'Malley, Solicitor, of Hayes Solicitors (Mr. O'Malley is legal advisor to Mr. Tubridy and NK Management); and
  - (h) Person 3.
- 2.7 I decided to meet Mr. Kelly, Mr. Tubridy and Mr. O'Malley in the same meeting. I am advised that Mr. O'Malley attended one meeting (in October 2019) with RTÉ as legal advisor to Mr. Tubridy and NK Management. He was copied on a number of emails in the relevant period to my review.
- 2.8 For individuals I met I provided documents and questions in advance of these meetings. I also arranged that meetings were transcribed by a third party stenographer and that the draft transcript from the third party stenographer was shared with the individual and agreed. Finally, I shared with these individuals interviewed, either draft extracts or draft(s) of my Report prior to issuance of this Report.

#### **Individual interacted through correspondence**

- 2.9 I have corresponded with Person 4, who has provided written responses, at my request, to questions asked. I shared with Person 4 relevant extracts from my draft Report.

#### **RTÉ**

- 2.10 I have made enquiries of the Audit Risk Committee and the RTÉ Board.
- 2.11 I have liaised with the IT Department within RTÉ for searches to be performed across the network.

#### **Other entities**

- 2.12 I have reviewed e-mail communications between RTÉ and its external auditors (past (KPMG) and current (Deloitte)) together with documents and analysis exchanged between RTÉ and its external auditors. I had no questions with KPMG. I have interacted with the current external auditor, Deloitte, who have provided me with assistance on foot of requests that I made.
- 2.13 I shared relevant extracts of my draft Report with KPMG, Deloitte and Renault Ireland.

#### **Individuals not yet met**

- 2.14 I have requested to meet Ms. Forbes and Mr. Jennings.
- 2.15 I am advised that Ms. Forbes is unable to participate in the review for medical reasons. My draft Report was sent to Ms. Forbes' solicitor to give Ms. Forbes an opportunity to comment if that was possible. Ms. Forbes was unable to review and comment on or instruct her solicitor to respond to my draft Report for medical reasons. Ms. Forbes has therefore not had the opportunity to take part

in the process or comment on any matter in this report. Through her solicitor, Ms. Forbes reserves the right to comment further on all matters when she is medically fit to do so.

- 2.16 Mr. Jennings was unable to participate in the review. He has therefore not had the opportunity to take part in the process or comment on any matter in this report. Mr. Jennings should be afforded the right to comment further when he is able to do so.

### **Review of supplier list, Barter Agencies etc.**

- 2.17 In the context of paragraph 1.1 of the Terms of Reference (see **Section 1**) I have tested the completeness of remuneration figures provided to me. For example, I have reviewed the Supplier List contained in General Ledger (Agresso), as well as Statements issued by three Barter Agencies (i.e. Active, Miroma and Astus). For this testing, I also performed searches using a variety of search terms including those pertaining to Mr. Tubridy, Tuttle, Noel Kelly and related entities, and known bank account number(s).

### **Co-operation**

- 2.18 I have received full co-operation from all individuals met, the individual with whom I interacted through correspondence, the Audit and Risk Committee, the RTÉ Board, and other personnel in RTÉ (including the IT Department), KPMG and Deloitte. Renault Ireland has confirmed to me that it “does not comment on its commercial arrangements”.

### **LIMITATIONS**

- 2.19 In the circumstances it is understandable that Ms. Forbes and Mr. Jennings have been unable to meet or engage with me. Unfortunately, this may be a limitation on my review. If, for any reason, those who were unavailable during the preparation of this report, are in a position to clarify or add anything, Grant Thornton is happy to meet with those individuals and provide a supplemental report should that be necessary.
- 2.20 In some instances due to the elapse of time, some individuals I met do not appear to have full recall in response to questions that I have asked. This is a limitation on my review.
- 2.21 As explained above I made requests of the RTÉ IT Department. I have relied upon the RTÉ IT Department to extract the specific data that I requested. I have confined my searches to the RTÉ network, which I believe is appropriate and proportionate.

### **RIGHT TO AMEND MY REPORT**

- 2.22 I reserve the right to amend my report should additional information or documentation be provided to me, or should any of the circumstances described as limitations change.

### **ANONYMISATION AND OTHER MATTERS**

- 2.23 As at the time of issuing this Report, there has been a significant amount of information and documentation disclosed in Committees of the Oireachtas. The approach that I have taken to anonymisation is that if an individual gave evidence in that Committee process I have not anonymised their name in this Report. All other individuals are anonymised. This approach was set out in my draft Report provided to individuals.



- 2.24 With the exception of documents that are already in the public domain, any references in documentation to Mr. Jennings or Ms. Forbes have been redacted.
- 2.25 In addition, it has come to my attention that within RTÉ and NK Management certain individuals who were copied on email communications held/held administrative roles. In these circumstances it is not appropriate for this Report to identify those individuals.

## CONTEXT, TIMING, ROLES AND RESPONSIBILITIES

- 2.26 In the course of my meetings, and subsequent engagement, with individuals, comments have been provided to me about context, timing, roles and responsibilities. As a matter of process, and bearing in mind natural justice, it is clearly evident to me that these comments are important to the individuals who provided them. I set out what I believe to be key comments provided to me. In this Section I do not express any view as to whether I accept any or all of these comments. I acknowledge that these are not all of the comments provided to me and I have used best efforts to compile the following. Separately, and in addition I quote from these individuals elsewhere in my Report.

### Mr. Collins

- For much of the relevant period in early 2020, I was new to RTÉ, having only been appointed to the role of Chief Financial Officer in mid-January 2020. For the first 2 and a half months of my tenure, the former Chief Financial Officer, Breda O'Keeffe, remained in the organisation and on the payroll until the 1<sup>st</sup> April 2020. Ms O'Keeffe had been involved in the negotiations and discussions relating to the Tubridy 2020 Agreement since their inception in October 2019, given the emergence of the Covid crisis, I was instructed by the Director General to focus on and prioritise the preparation and implementation of a survival plan for RTÉ. I was not involved in the negotiations relating to the Tubridy 2020 Agreement and had no dealings in this regard with NK Management. My role was not to re-open or re-audit the [earlier] proposed accounting treatment. It was not communicated to me that the intent had changed and whether this in anyway invalidated the proposed accounting treatment.
- RTÉ was in crisis just after I joined. Covid had hit and the licence fee income just collapsed completely and a load of sponsors cancelled advertising ... The Director General said to me that my number one priority was developing a Covid survival plan with the executive, with the banks, with the government. I was talking to the banks every day ... It all sounds very straight forward now, when you are in the thick of it, what it involved, there was a huge amount involved in it and I was pushing the Executive on every contract we negotiated on, like the sports contracts and that.

### Ms. O'Keeffe<sup>9</sup>

- I was not responsible for or involved in the reporting for Mr. Tubridy's earnings for 2017 to 2022. RTE reported earnings for Mr. Tubridy for the period 2017 to 2019 inclusive in January 2021. When I left RTE no agreement had been reached with Mr. Tubridy on his 2015 - 2020 contract termination or the terms of his new contract for the period 2020 – 2025.
- I stepped back as CFO in late February 2020 and left RTE in late March 2020. Mr. Collins was intimately involved in all aspects of the CFO role from February 2020.
- Most importantly significant changes were made post my leaving RTE in the negotiation of the €120,000 exit fee waiver that had not been agreed by the time I left RTE. The reporting of Mr. Tubridy's earnings in January 2021 was the responsibility of the CFO who replaced me and who, by January 2021, had been in that position for a year, and Deloitte, the RTE auditors.
- Despite the rejection by NK Management of the initial draft of the Side Letter relating to undelivered services, which was fundamental to the approval by Deloitte in February 2020 of the negotiation position adopted by RTE at that time, it is clear the CFO (Mr. Collins) and Deloitte, incorrectly in my view, agreed during their 6 April 2020 meeting to rely

<sup>9</sup> Ms. O'Keeffe was not employed by RTÉ after March 2020, and in my opinion any views expressed in relation to responsibilities of individuals after that March 2020 would appear not to be based on observations and/or contemporaneous knowledge of events within RTÉ.

on the revised Side Letter to make the earnings adjustments in 2017, 2018 and 2019. Thereafter, the responsibility for the single adjustment required in the 2020 earnings of €120,000 was with CFO (Mr. Collins).

- The agreed process as detailed in the memorandum to KPMG dated 22 May 2015 called "Documentation of Process to Compile Annual Top Talent Disclosure". This was a well-established process followed every year to the 2016 earnings release and was being followed up to the time I left RTE in March 2020. The process involved (a) the People Payments Manager preparing the schedule of earnings (which would then have included the agreed adjustments); and (b) this schedule of earnings would then be reviewed and approved by the Group Financial Controller and the CFO.
- The claim to the under delivered services formed part of the negotiation process. As it transpired a reduction in Mr. Tubridy's contracted earnings to the value equal to the exit fee was secured as a direct saving to RTE which I suggest justifies its inclusion in the negotiations. Had this point not been asserted by RTE the saving would never have been secured. It is therefore entirely reasonable to conclude that there was a legitimate expectation that a refund was due or could be negotiated with NK Management. There was a reasonable and legitimate expectation that a refund could be achieved given the belief by all parties involved in the negotiation (Finance, Legal, Content and the DG) that 5 not all of the Additional Services had been delivered. This assertion by RTE was constant throughout the process and openly communicated both internally and to NK Management. The value of this under-delivered service was subsequently valued and calculated at a value of €116,000. Therefore, it can be concluded that there was a legitimate expectation that a refund was due and had a reasonable basis for inclusion.

#### Person 2

- I was specifically excluded from the On Air Talent Review Group (On Air Group). It was proposed in 2019 by Ms. O'Keeffe that the person responsible for preparing the schedules and projections should sit on the On Air Talent Review Group and this was refused by a member of the Executive. If this role was allowed to sit on this group the information would be first hand.
- RTE published Top Talent Earnings 2017 to 2019 on the 20<sup>th</sup> January 2021. I did not see, review or even know that these were being published. The last time that I had seen these documents was August 2020.
- When 2020 Top Talent Schedules were being published I am not aware of what process was adhered to but based on the process that I am aware of the adjustments should have been flagged again at this point. I must state that I was not involved in the Release of these schedules in any way, part of any negotiations or any correspondence.
- I was not a part of the negotiation team. The majority of the Finance Team were not aware of any of these negotiations, schedules or processes.

#### Mr. Tubridy / NK Management

- RTE's updated (June 2023) 'Actual Earnings' for Mr. Tubridy for 2020 and 2021 do not reflect what Mr. Tubridy was actually paid by RTE in 2020 and 2021 – these are RTE's accounting treatments. Mr. Tubridy's actual earnings from RTE are reflected in the PeopleSoft extracts, which tally with the 'originally published earnings'.
- There is no basis for any suggestion of wrongdoing on the part of Mr. Tubridy or his agent in relation to RTE's under declaration of earnings for Mr. Tubridy for the period 2020-2022 as neither Mr. Tubridy nor NK Management could possibly have been aware of the alleged under declaration of his earnings for 2020 – 2022.

#### MY ASSISTANTS

- 2.27 I am Paul Jacobs, Partner and Head of the Forensic & Investigation Services unit at Grant Thornton. I am a specialist forensic accountant and have personally carried out much of the forensic accounting work in arriving at my conclusions.
- 2.28 From time to time I have been assisted by colleagues in the Forensic & Investigation Services unit as well as colleagues in other units in Grant Thornton being Audit and Tax.

### 3. Negotiations leading to signing of the Tubridy 2020 Agreement

#### BACKGROUND

- 3.1 In order for me to address paragraph 1.2 of the Terms of Reference, I have established that it is necessary to consider the negotiations which led to the signing of the Tubridy 2020 Agreement.
- 3.2 As stated above, I have reviewed a significant volume of emails and documents. Some of these relate to the negotiation of the Tubridy 2020 Agreement. As an example, during the negotiations of the Tubridy 2020 Agreement there was mention of the €120,000 exit fee (under the Tubridy 2015 Agreement) being set off against the additional contracted services set out in the Schedule but not sought by RTÉ or provided by the Presenter during the Contract Term.
- 3.3 So that I can consider and assess the adjustments made by RTÉ in June 2023 in respect of 2017, 2018 and 2019, I need to review in detail, amongst other things, terms such as “set off”, the “additional contracted services set out in the Schedule ...” used throughout the negotiation process.
- 3.4 In performing my review of emails and documents in relation to the negotiation of Mr. Tubridy’s 2020 Agreement I confirm that Mr. Tubridy was not identified in any of the email I reviewed, nor was he identified as an attendee at any of the meetings between RTÉ and NK Management.
- 3.5 For ease of the reader, under the following headings I set out key aspects as I consider they relate to the €120,000 outlined in the Terms of Reference:
- (a) Period up to the December 2019 outline offer and workings.
  - (b) The month of January 2020.
  - (c) The month of February 2020 and liaison with Deloitte.
  - (d) The negotiation – the back and forth.
  - (e) The set-off Agreement / Side Letter.
  - (f) Invoicing and end of year reconciliation.

#### PERIOD UP TO THE DECEMBER 2019 OUTLINE OFFER AND WORKINGS

- 3.6 Documents that I have reviewed identify that at the time of the negotiations with Mr. Tubridy’s representatives, RTÉ were under significant pressure to cut costs in the organisation. In addition, from my own research I note:



- In a Briefing Note, dated 17 January 2022, by RTÉ for the Public Accounts Committee<sup>10</sup> (reference R1013 PAC33), RTÉ set out its financial sustainability and capacity to perform as the national public service broadcaster and financial challenges faced by the organisation. The following is an extract from the above Briefing Note:

"2020 has been another financially challenging year for the organisation. Although RTÉ returned a surplus for the year, revenue fell significantly short of expectations ... RTÉ remained resolute in its drive to remove €60m from our operating cost-base by 2023 ...".

- As stated in RTÉ's 2021 financial review<sup>11</sup> "Operating costs, including the costs of special events, of €331.3 million were €23.6 million higher than 2020 levels as production increased following the significant curtailment in activity in 2020 and the additional costs of covering Euro 2020, Olympics and World Cup qualifiers."

3.7 As stated above, in order for me to address paragraph 1.2 of the Terms of Reference, I have established that it is necessary to consider the negotiations which led to the signing of the Tubridy 2020 Agreement.

3.8 There is an additional factor, which is in my opinion, relevant to putting the negotiations into context. That additional factor is that prior to any negotiated reduction in Mr. Tubridy's earnings (e.g. the waiver of the exit fee), it would have been expected by RTÉ that earnings for Mr. Tubridy for 2020 would have exceeded €600,000. I note:

- (a) There was a fee of €120,000 due to Mr. Tubridy at the end of the duration of the Tubridy 2015 Agreement (see Section 1).
- (b) In the ordinary course and prior to any negotiated reduction, it appears that RTÉ would have recognised that amount in 2020, and thus included that €120,000 in the published earnings of Mr. Tubridy in 2020. In that regard I refer to:
  - (i) a note prepared by Person 1 dated 27 May 2015 and sent to the External auditor, sets out the practice for the treatment of exit fees payable to top talent in 2012 and 2013. This note noted that "it is considered an exit payment due on expiry of the contract and is therefore treated as an expense/earnings in the year."
  - (ii) a spreadsheet with projections for earnings for Top Talent, shows:

	Fee €	Earnings €
2018	545,000	545,000
2019	545,000	545,000
2020	610,000	646,000

*The €610,000 comprises €120,000 plus €490,000 (I assume that, at the time, the amount of €490,000 was the expected fee for 2020).*

*The €646,000 comprises €120,000 plus  $(€545,000 / 12 * 8) + (€490,000 / 12 * 4)$ .*

<sup>10</sup> [https://data.oireachtas.ie/ie/oireachtas/committee/dail/33/committee\\_of\\_public\\_accounts/submissions/2022/2022-01-18\\_briefing-document-dec-forbes-director-general-rte-r1013-pac33\\_en.pdf](https://data.oireachtas.ie/ie/oireachtas/committee/dail/33/committee_of_public_accounts/submissions/2022/2022-01-18_briefing-document-dec-forbes-director-general-rte-r1013-pac33_en.pdf)

<sup>11</sup> <https://www.rte.ie/annual-report-2021/business-review/financial-review.html>



3.9 Discussions between RTÉ and Mr. Kelly appear to have commenced in or around October 2019. There was a meeting on **24 October 2019** between Mr. O'Malley, Mr. Kelly, NK Management, Ms. O'Keeffe, [REDACTED] and Person 3. I asked RTÉ and NK Management about this meeting (see paragraphs 3.10 to 3.13 below).

3.10 I asked Person 3 what their recollection was of this meeting. They noted the following:

MR. JACOBS: ... I suppose a couple of things ... Number one is an exit fee, and number two is undelivered services.

...

PERSON 3: Yeah, so again coming back to my understanding of that meeting, there was, as you say there were two things. So the exit fee was a fee of €120,000 that was payable on the completion of his contract; so when the five years were up, that was going to be paid. It wasn't related to anything, it was just an exit fee. Separate to that, within Ryan's contract, year-on-year for each year of the five years RTÉ had paid for additional -- or had negotiated for additional TV services. For various reasons they weren't called upon budgets may not have been there or proposals might have come in that he was deemed to be suitable for. So, you might say that he underdelivered, and on the basis of that, when we went into those negotiations we said, look, we are not in a position to pay you the exit fee because we don't have the money and we are going to publish earnings and we don't want to put in those earnings that you have earned a huge amount of money when we're trying to reduce what's paid to everybody else. And secondly, the reason why we believe we can talk to you about this is because you know that you were contracted to provide certain services for us; we didn't call upon you to provide those services. So, it was a negotiation essentially asking him not to look for the exit fee because, as we felt, he had underdelivered. ... the contract is framed in a way that you are to do these services for the year, but if we don't call upon you to do them, that's our loss, not -- it's not that he can't invoice for them. That we agree what we're going to use him for. If for whatever reason we don't use him for that, unless there is a negotiation, he is not -- he is entitled to be paid for it.

MR. JACOBS: Yes. I think you used the phrase "use it or lose it"?

PERSON 3: "Use or lose", yeah, that would be my understanding. So you use it or you lose it.

MR. JACOBS: And then Tubridy -- Sorry, RTÉ was not entitled to a refund on that basis.

PERSON 3: Well no. I mean a contract is a contract so you have got to do X, Y and Z and we're going to call on you to do X, Y and Z. However, if we don't call on you to do that and you are available to do it, you are entitled to invoice. Now, if we had called upon him to do a series and he says oh, that doesn't really suit what I like to do, that's a different negotiation. But essentially he was not called upon to provide those additional TV services. So, my understanding of this meeting was that we hadn't called upon him to do that and it was a negotiation to say look, we didn't call upon you, and on the basis of that we're asking you not to invoice for the exit fee. So it's a gesture of goodwill.

MR. JACOBS: Was anything mentioned about, I suppose, those undelivered services having a value?

PERSON 3: Yes. So because the exit fee was €120,000, that was the fee that was being negotiated.

3.11 Person 3 stated that it was suggested that RTÉ would write-off a portion of the 2017 fees. I asked if they recalled who made that suggestion. They stated that anything to do with finance would have come from Finance.

- 3.12 On 25 October 2019 Mr. Kelly sent an email to [REDACTED], Ms. O’Keeffe, Person 3, copied to Mr. O’Malley and NK Management, stating:

“... for the elimination of any doubt Ryan is not prepared to contemplate any reduction in relation to agreed payments sums that arise during the extant contract. We can have further discussions around the level of payments that are denoted as service payments for 2017 and beyond ...In relation to the new contract – can you please send through your offer in light of our discussions? ...”.

- 3.13 I have been informed by NK Management that:

- (a) Our email to RTÉ on 25 October 2019 at 16:10 was sent following a meeting with RTÉ representatives on the **previous day**. RTÉ confirmed its position that it wished to reduce the contract fees before the expiration of the 2015 to a sum of €420,000 – being a reduction of €125,000 per contract year and to bring about this change as soon as possible.
- (b) It was further confirmed by RTÉ that they did not intend making payment of the exit fee provided for in the 2015 contract in the amount of €120,000. RTÉ also indicated to us at this meeting that it was constrained in moving from this position.
- (c) For these reasons, we maintained that all payments under the 2015 contract were required to be paid in full and we would not tolerate any reduction in relation to such payments during the operation of the 2015 contract.
- (d) In relation to the exit fee of €120,000 we indicated that we were prepared to discuss having this apportioned over the contract term. However, in the event this fee was waived or not claimed by Mr. Tubridy. Ultimately, Mr. Tubridy agreed to a significant reduction in the contract fee and to allow that to operate before the expiry of the 2015 contract.

- 3.14 On 20 November 2019 Person 3 sent an email to Mr. Kelly and NK Management, copied<sup>12</sup> to Ms. O’Keeffe and [REDACTED], stating:

“I understand that you met with [REDACTED] since our meeting on the 24th October last and that Ryan will also have been contacted in writing by [REDACTED] seeking a 15% reduction on current contracted fees. You are no doubt aware of the scale of the challenges facing RTÉ ... reduce our costs. It was against this backdrop that a combined offer of €420,000 for Radio and TV services was made. As Breda explained at our meeting, this figure represents a 15% cut on Ryan’s published fees for 2016 (€495,000). When we met you were understandably disappointed ... but the media landscape has changed significantly even since we last negotiated ...”.

- 3.15 From a RTÉ spreadsheet with a file name: “Top Talent Strategy & Projections 2018 to 2021 Oct 19.xlsx” which was a spreadsheet used by RTÉ as part of its preparation for negotiations with Mr. Tubridy. See Figure 3.1 below. From this spreadsheet I note:

- (a) the average over the last 5 years excluding the €120,000 exit fee was €525,000 ((€495,000 + €495,000 + €545,000 plus €545,000 plus €545,000) divided by 5));

<sup>12</sup> I note that in this email and others, there may be additional persons, who hold administration roles within organisations. In these instances I have not included their names in my list of recipients.

- (b) whilst RTÉ used an average over the last 5 years, had it used the last year's fee of €545,000 (excluding the exit fee), mathematically the percentage saving would have been higher;
- (c) the first round of negotiations RTÉ would offer €400,000 (which was seen as a 24% cut from the €525,000);
- (d) the spreadsheet has the word "Target Fee" of €435,000. At €435,000 the spreadsheet showed a 17% saving  $((€525,000 - €435,000) / €525,000)$ . I have identified another spreadsheet which had a "Target Fee" of €420,000 but that spreadsheet appears to have been created in February 2020; and
- (e) in Panel B, entitled "adjustment needed in 2017, 2018, 2019 Fees":
  - the figures of €20,000, €50,000 and €50,000 are entered into the spreadsheet (i.e. they are not derived by the application of a referenced formula);
  - no further description is provided as how these amounts are calculated; and
  - that the exit fee, of €120,000 would be used to "cover the retrospective adjustment on fees".

Figure 3.1 – Extract from RTE spreadsheet

Ryan Tubridy						
Current Contract						
- Duration	5 Years. 1/9/2015 to 31/8/2020	Hours	CPH £	Fee £		
- Radio	5 shows per week x max 2 hours x minimum 42 weeks	420	643	270,000		
- TV	LLS : 38 episodes x 2 hours Specials / On Offs x 3 programme (duration not specified) say 2hrs Series / 8 Programmes of 1 hour each	76 6 8 90	3,056	275,000 <b>545,000</b>		
Fee Split is as designated by RTE and is not specified in the contract						
Year 1 2015/2016: €495k						
Year 2 2016/2017: €495k						
Year 3 2017/2018: €545k						
Year 4 2018/2019: €545k						
Year 5 2019/2020: €545k						
Average Rate over contract 525,000 x 5 years 120,000 Value of Current Contract 2,745,000						
"Published Reduction" we are trying to achieve?						
Latest Published Earnings 2016 of €495,000. We know 2017, 2018, 2019 are higher Then Fee needs to be ...						
12% 9.0% 19% 0% 7%						
435,000 430,000 400,000 495,000 460,350						
A Proposed Contract						
- Duration	5 Years. 1/1/2020 to 31/12/2024 (start 8 months early)	Hours	CPH £	Fee £	% CUT v €525k	% CUT v €525k
- Radio	5 shows per week x max 2 hours x minimum 42 weeks	420	512	215,000		
- TV	LLS : 38 episodes x 2 hours	76				
		76	2,895	220,000		
		-16%		435,000	-17%	-24%
Fee Split is as designated by RTE and is not specified in the contract						
B Adjustment needed in 2017, 2018, 2019 Fees						
Earnings (on current basis)		Not yet published		2018	2019	Total
Reduction in fees				511,667	545,000	545,000
Revised Earnings				(20,000)	(50,000)	(120,000)
				491,667	495,000	495,000
Exit fee of €120,000 use to cover the retrospective adjustment on fees						

**RTÉ outline offer**

3.16 On 19 December 2019, Ms. O’Keeffe sent to Mr. Kelly an email, copying Person 3, with an outline offer. Ms. O’Keeffe has informed me that she wrote the outline offer on behalf of the RTÉ negotiation team, and that the purpose of the document was to achieve real cost savings to RTÉ. Attached to this 19 December 2019 email was a spreadsheet which I display at **Figure 3.2A** below, and this shows that the outline offer was based on:

- (a) a 15% cut to fees;
- (b) write off portion of 2017, 2018 and 2019 fees; and
- (c) a new contract to apply from 1 January 2020 or soonest.

3.17 From my review of the IT systems, I have identified the spreadsheet at Figure 3.2A had a file name “**RT Dec 2019 offer.xlsx**”. From searches on the RTÉ IT network, I have identified that a spreadsheet with the same file name (i.e. “**RT Dec 2019 offer.xlsx**”) (displayed at **Figure 3.2B**) was sent by email internally within RTÉ on 18 December 2019 i.e. the day before the outline offer was sent to Mr. Kelly.

3.18 I have found from my electronic review that a spreadsheet table sent by RTÉ to Mr. Kelly on 19 December 2019 (i.e. Figure 3.2A) had also been sent internally within RTÉ on the previous day (i.e. Figure 3.2B). I note that there is no mathematical differences in the computations presented in either tables, but there are two differences that I have identified comparing Figure 3.2A (sent by RTÉ to Mr. Kelly) and Figure 3.2B (sent internally within RTÉ) are:

First difference ☐

- (a) sent to Mr. Kelly (Figure 3.2A): uses the phrase “**Target annual fee level Less 15% Cut**” €467,000; and
- (b) sent internally within RTÉ (Figure 3.2B): uses the phrase “**Fee level**” €467,000.

Second difference ☐

- (a) sent to Mr. Kelly (Figure 3.2A): uses the phrase “**Cross Platform loyalty fee**” €120,000; and
- (b) sent internally within RTÉ (Figure 3.2B): uses the phrase “**Exit fee foregone**” €120,000;



**Figure 3.2A – Attachment in email from Ms. O’Keeffe sent to Mr. Kelly**  
on 19 December 2019  
(File name: RT Dec 2019 offer.xlsx)

STRICTLY PRIVATE AND CONFIDENTIAL	
<b>Proposed Offer Based on :</b> <ul style="list-style-type: none"> <li>- 15 % cut to fees</li> <li>- Write off portion of 2017, 2018 and 2019 fees</li> <li>- New contract to apply from 1/1/2020 or soonest</li> </ul>	
<b>1 Current Contract</b>	€'000
Year 1 2015/2016	495
Year 2 2016/2017	495
Year 3 2017/2018	545
Year 4 2018/2019	545
Year 5 2019/2020	545
Exit Fee of	120
Total Fees over the 5 year contract	2,745
Average fee (incl exit per annum)	549
Target fee level Less 15% Cut	467
<b>2 Exit fee offset</b>	
By agreement, the exit fee of €120k to be written off on the basis that the additional services contracted for in 2017, 2018 and 2019 were not required and were not delivered.	
	€'000
Value for services not required/delivered in 2017	20
Value for services not required / delivered in 2018	50
Value for services not required / delivered in 2019	50
	120
<b>3 Proposed value of new Contract</b>	
Target annual fee level Less 15% Cut	467
Fee for 5 years	2,333
Cross Platform loyalty fee	120
Total Value required over 5 years	2,453
Per annum Earnings	495
<b>4 Proposed Offer</b>	
RTE Fee per annum	420
Commercial sponsorship with 3rd party facilitated by RTE	75

**Figure 3.2B – Attachment in email Internal within RTE**  
sent on 18 December 2019  
(File name: RT Dec 2019 offer.xlsx)

<b>Desired outcomes for new contract</b>	
15 % cut of fees	
Write off portion of 2017, 2018 and 2019 fees	
New contract to apply from 1/1/2020 or soonest	
<b>1 Current Contract</b>	€'000
Year 1 2015/2016	495
Year 2 2016/2017	495
Year 3 2017/2018	545
Year 4 2018/2019	545
Year 5 2019/2020	545
Exit Fee of	120
Total Fees over the 5 year contract	2,745
Average fee (incl exit per annum)	549
Target fee level Less 15% Cut	467
<b>2 Exit fee offset</b>	
Exit fee of €120k to be written off on the basis that the additional services contracted for in 2017, 2018 and 2019 were not required and were not delivered.	
	€'000
Value for services not required/delivered in 2017	20
Value for services not required / delivered in 2018	50
Value for services not required / delivered in 2019	50
	120
<b>3 Proposed value of new Contract</b>	
Fee level	467
For 5 years	2,333
Exit fee foregone	120
Total Value required over 5 years	2,453
Per annum fee	495
<b>4 Proposed Offer</b>	
RTE Fee per annum	420
Commercial deal with 3rd party facilitated by RTE	75

3.19 Figure 3.2A and Figure 3.2B, albeit on different dates one day apart, are sourced from the same excel spreadsheet file i.e. with the same name i.e. “RT Dec 2019 offer.xlsx”.

3.20 Some key points that I have identified from **Figure 3.2A** (sent by RTE to Mr. Kelly), and **Figure 3.2B** (sent internally within RTE) are as follows:

- Both spreadsheets: target a 15% reduction (last 5 year average (including exit fee) of €549,000 to be reduced to €467,000).
- Both spreadsheets: Exit fee of €120,000 “to be written off on the basis that the additional services contracted for in 2017, 2018 and 2019 were not required and were not delivered”.

- (c) Figure 3.2A (sent to Mr. Kelly): onto the fees for 5 years of €2,333,000 (being 5 x €467,000) a “**Cross Platform loyalty fee**” of €120,000 is added. From my examination of the electronic spreadsheet, the formula in the spreadsheet for the Cross Platform loyalty fee of €120,000 references / is drawn from the cell showing €120,000 in Panel 2 (being the total of the €20,000, €50,000 and €50,000). (I inserted the purple arrows onto Figures 3.2A and 3.2B to show this formulae in the respective cells).
- (d) Figure 3.2B (internal): onto the fees for 5 years of €2,333,000 (being 5 x €467,000) an “**Exit fee foregone**” of €120,000 is added. I note that, consistent with Figure 3.2A, the formulae for the Exit fee foregone of €120,000 is also referenced /is drawn from the cell showing €120,000 from Panel 2 above.
- (e) Both spreadsheets: proposed offer is identified “RTÉ Fee per annum” of €420,000 and “Commercial deal with 3<sup>rd</sup> party facilitated by RTÉ” of €75,000 (i.e. a total of €495,000).
- (f) Both spreadsheets: from a mathematical perspective, the per annum earnings / fee of €495,000 includes €20,400 per annum relates to the “exit fee of” €120,000 less 15% and translated into an annual figure. ( $€120,000 \text{ less } 15\% = €102,000$ , divided by 5 = €20,400).
- (g) Figure 3.2B (internal): in addition to (f) the mathematical implication of adding €120,000 onto the total “for 5 years” of €2,333,000, and then dividing that total of €2,453,000 into an annual figure (i.e. €495,000) is that the €495,000 includes a second exit fee element.
- (h) Figure 3.2A (sent to Mr. Kelly): conversely to 3.20(g), the mathematical implication is that the annual figure of €495,000 includes an annual element for “Cross Platform loyalty fee”.
- 3.21 It has not been explained to me at meetings or in subsequent interactions, why on the one hand terminology “exit fee foregone” was used (on the spreadsheet circulated internally within RTÉ – Figure 3.2B) and on the other hand “Cross Platform loyalty fee”<sup>13</sup> was used (on the spreadsheet sent by RTÉ to Mr. Kelly – Figure 3.2A). The reason for the change in the description is not evident from the information currently available to me (being a combination of interactions with individuals and spreadsheet analysis).
- 3.22 I asked Ms. O’Keeffe about Figure 3.2B and she noted the following:
- MR. JACOBS: ... And this page here is really around what I think RTE is doing is getting its figures together to make a proposal to kick off what I believe was the negotiations. I believe, and I’ll ask you the question, I think this page was sent to Mr. Tubridy in December 2019
- MS. O’KEEFFE: I don’t recall. It may have been.
- MS. O’KEEFFE: It may have been. I recall we had a waiver. One of the objectives of the negotiations was that the exit fee which was in the contract would be waived.
- MS. O’KEEFFE: And the reason we wanted that is exit fees in all contracts were a difficulty.
- MS. O’KEEFFE: You know, they’re a lumpy payment. We didn’t want them in there. So we wanted to negotiate it out of the contract.

<sup>13</sup> I am advised that, the term “Cross Platform” is used in RTE generally to describe events that spanned over TV, radio and digital. No further explanation has been provided to me in relation to Figures 3.2A and 3.2B.

MS. O'KEEFFE: As it also represented a real saving.

MS. O'KEEFFE: I recall approaching the auditors, [redacted] in Deloitte, because it was a new transaction.

MS. O'KEEFFE: To say, "how do you treat this?" I don't recall when that happened, but I've said that we modelled options as to the treatment of the waiver.

3.23 I further note that Ms. O'Keeffe noted the following in relation to Figure 3.2B:

MR. JACOBS: ... So in relation to exit fee, what it says is and I'm quoting here, "exit fee of €120,000 to be written off on the basis that the additional services contracted for in 2017, 2018 and 2019 were not required and were not delivered." ..... You see it says additional services contracted for in 2017, 2018 and 2019 that were not required and were not delivered. What do you think was meant by that?

MS. O'KEEFFE: I have absolutely no recollection of additional services. Only when you sent your questions did it talk about the additional services and I have no recollection of what they were at that time. And that is, I'm absolutely clear on that. I know you're saying that's my, I don't remember what they were.

#### THE MONTH OF JANUARY 2020

3.24 There was a meeting with RTÉ and the agent on 15 January 2020 where, I am informed by Person 3 that, the agent:

- (a) expressed confusion about the proposal to write off the exit fee over the years 2017, 2018 and 2019;
- (b) wanted the exit fee added to the new offer and requested a fee of €450,000 per annum; and
- (c) was told [by RTÉ] that this was too high and that the exit fee had already been factored into the revised offer of €495,000 (broken down as €420,000 from RTÉ and sponsorship of €75,000).

3.25 I am advised on behalf of Mr. Kelly and Mr. Tubridy that: (a) the confusion that they had expressed is because we could not understand why RTÉ were planning to write-off the fee which Ryan waived, against his 2017-2019 earnings, (b) it made no sense to us and we expressed that to RTÉ, and (c) there was no confusion, per se, we were actually very clear; we did not agree with what they were doing. I am advised on behalf of Mr. Kelly and Mr. Tubridy that it was NK Management's understanding from discussions on 15 January 2020 that RTÉ were prepared to offer a contract fee of €420,000 in addition to facilitating a separate Commercial Arrangement with the sponsor that could generate €75,000 per annum fees for Mr. Tubridy and at same, RTÉ were seeking a waiver on the exit fee.

3.26 On 16 January 2020, NK Management sent an email to [REDACTED] and Ms. O'Keeffe, which stated amongst other things: "... any PR set to be released by RTÉ needs to be discussed in advance of any publication, this includes both salaries and pay cuts."

3.27 On 29 January 2020, a draft side letter dealing with the write-off of the exit fee was circulated internally between the RTÉ Solicitors Office and RTÉ Finance.



- 3.28 On **29 January 2020** at 6:14pm Person 2 received an email from Ms. O’Keeffe which attached a draft side letter. In that email Ms. O’Keeffe requested that Person 2:

“... cast your eye over this please and see if you think we need any edits before I run by the auditors  
It’s not negotiated / agreed yet by in the mix”.

- 3.29 Figure 3.3 below is a copy of the draft Agreement / draft Side Letter, which provided that it is

“... hereby agreed that the fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro rata or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTÉ or provided by the Presenter during the Contract Term.”

**Figure 3.3 – Draft Agreement / draft Side Letter**

<p style="text-align: center;">[RTÉ headed paper] <b>LETTER OF AGREEMENT</b></p> <ol style="list-style-type: none"> <li>1. We refer to the contract for services between the Tuttle Productions Limited and RTÉ dated 1 September 2015 to 31 August 2020 (the “Agreement”) in relation to the services provided by the Contractor to RTÉ.</li> <li>2. The parties hereby agree to the early termination of the Agreement on 28 February 2020.</li> <li>3. It is hereby agreed that the fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro rata or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTÉ or provided by the Presenter during the Contract Term.</li> <li>4. The termination payment will be offset against the Contractor’s earnings on the following terms:  €20,000 for Year 3, €50,000 for Year 4 and; €50,000 for Year 5.</li> </ol> <p>_____</p> <p><b>RAIDÍÓ TEILIFÍS ÉIREANN</b> Date:</p> <p>Agreed and Accepted</p> <p>_____</p> <p>for and on behalf of <b>TUTTLE PRODUCTIONS LIMITED</b></p> <p>Date:</p>
--

#### **THE MONTH OF FEBRUARY 2020 AND LIAISON WITH DELOITTE**

- 3.30 During January and February 2020 negotiations continued. On **12 February 2020**, Ms. O’Keeffe and Deloitte had a call and three emails were exchanged between RTÉ and Deloitte. Ms. O’Keeffe provided Deloitte with a copy of the draft Agreement / draft Side Letter. See paragraphs 4.19 to 4.23 in Section 4.

**THE NEGOTIATION – THE BACK AND FORTH**

- 3.31 There is an email chain which shows dialog between RTE and Mr. Tubridy's agent which commences on 19 February 2020. I have had access to the original email chain, and the underlying emails, from my review of emails extracted from the RTÉ IT network. I set out an extract in so far as elements relate to my Terms of Reference below.

*Light black italics* – Mr. Kelly (19 February 2020)

**Red** – RTÉ (provided by Ms. O'Keeffe on 20 February 2020)

**Blue** – Mr. Kelly (25 February 2020)

**Bold Black** – Mr. Kelly (28 February 2020)

**Figure 3.4 – Extracts of email trail between RTÉ and Mr. Kelly and others**

On 28 Feb 2020, at 14:44, Noel [REDACTED] wrote:

**Dear Dee,**

**It was great to see you this morning and I am delighted that we are now in a position to go to draft stage for the new contract.**

**Please see final contract details below and we will look forward to receiving the first draft from your office.**

**Please see final mark-ups in black below**

*We can agree to a fee of €435,000 per contract year for 38 Late Late Shows and 205 radio shows, with a sign off fee of €75,000 at the end of the 5 year contract in a side letter agreement. This represents a 41% reduction over the past five years. The inclusion of a sign off fee was not discussed at our meeting and should it have been, we would have relayed to you that as a policy we no longer pay exit fees as they are problematic for us. We explained our position yesterday on the €435,000 pa fee and also agreed to extend the start date to 1st April 2020 as a modest gesture in this regard. €435,000 has never been our agreement or understanding, you brought this up at the last meeting after we had previously discussed €450,000 which represents a €95,000 reduction per annum as well as the €120,000 sign off from Ryan's current contract is not being paid by RTÉ. This offers RTÉ a saving of €595,000 over the five years for the new proposed contract based on RTÉ's remuneration [sic] for services set out below for a fee of €450,000.*

**Remuneration for Ryan from RTE € 440,000 per contract year of the new 5 year contract for 38 Late Late Shows and 205 radio shows**

*As discussed the fee from the commercial agreement would be €75,000 per contract year to cover three Late Late Show host style appearances (one Dublin and two outside of Dublin) we would also need a side letter agreement from RTE to guarantee and underwrite this fee for the duration of this contract and beyond into the next contract. We made good progress on what the commercial agreement would be and we agree to one in Dublin and two outside Dublin which are RTÉ led LLS events and we can provide you with a side letter to underwrite this fee for the duration of the contract. This is fine and we will need full view of this contract before it is signed.*

**This is fine and we will need full view of this contract before it is signed and CMS Marketing and NK Management to be introduced to client.**

The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached letter and in email of 13th February 2020. This is only agreed based on the fee level of €450,000 PA for services to RTÉ as outlined below as it is owed by RTE But not paid by RTE.

A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract. Agreed subject to any changes in legislation which may cap or curtail presenter fees which are outside our control. Of course this is outside of your control so there is no need to state that in the letter of guarantee.

**A letter of guarantee from the Director General**

Permission for Ryan to work outside would be reviewed on a case by case basis and final sign off with the Director General. Agreed We need a guarantee that this is reasonable and will only be in the case if it conflicts with sponsors of the Late Late Show and The Ryan Tubridy Radio Show.

**Permission for Ryan to work outside would be reviewed on a case by case basis and final sign off with the Director General. Agreed We need a guarantee that this is reasonable and will only be in the case if it conflicts with sponsors of the Late Late Show and The Ryan Tubridy Radio Show.**

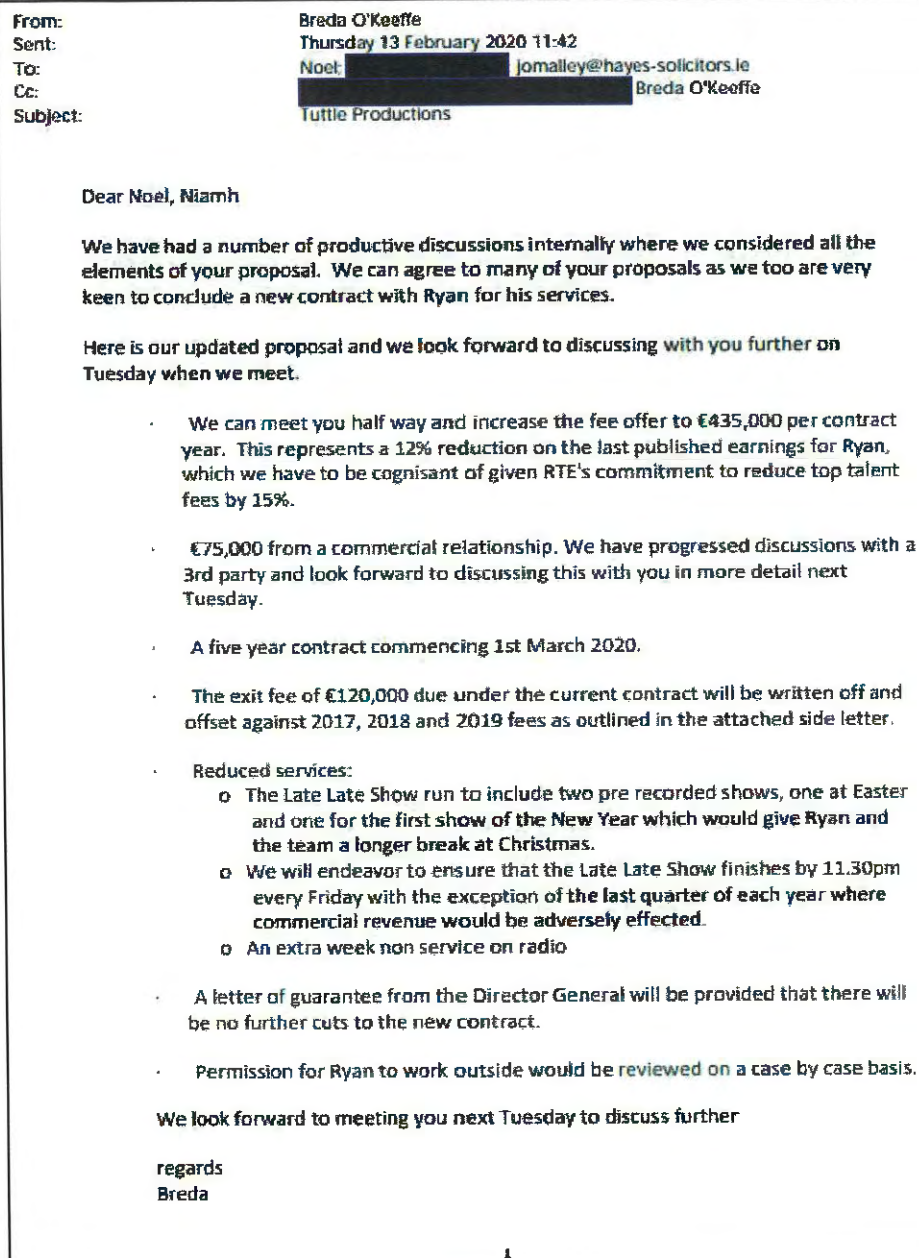
3.32 I have four preliminary comments:

- (a) In Section 4 I outline several email exchanges on 12 February 2020 between RTÉ and Deloitte, and I note that they occurred before any of the emails that I set out in the email trail at Figure 3.4 above.
- (b) Regarding the Mr. Kelly quantification of savings. The Kelly figure of €595,000 represents €545,000 less €450,000 = €95,000 for 5 years, plus €120,000. I observe that this calculation does not take into account the value of the commercial relationship of €75,000 per year ( $5 \times €75,000 = €375,000$ ). I am informed by Mr. Kelly and Mr. Tubridy that in relation to the first payment of €75,000 that it was made without any knowledge on the part of Mr. Kelly or Mr. Tubridy that RTÉ had provided Renault with a credit note, and in relation to the second and third payments these were made by Astus and not RTÉ.
- (c) Regarding exit fees, it is stated that as a policy RTÉ no longer pays exit fees.
- (d) On 20 February 2020, Ms. O’Keeffe noted in the email to Mr. Kelly in red text above, that she had also included the point on the exit fee (in red also) under the current contract which was included in Ms. O’Keeffe’s email of 13 February 2020 (see Figure 3.5 below).



- 3.33 On 13 February 2020, Ms. O’Keeffe an email to Mr. Kelly, Mr. O’Malley, copied to [REDACTED] and Person 3. This email attached the draft Agreement / draft Side Letter at Figure 3.3.

Figure 3.5 – Email from Ms. O’Keeffe to NK Management



- 3.34 Person(s) from RTÉ who may be in a position to comment on the above-mentioned 13 February 2020 email are not available at the moment for my review.
- 3.35 I note that the reference to the 12% is calculated by comparing €495,000 (the latest published earnings in 2016 (also see Figure 3.1)) against €435,000 (i.e. the 12% did not count the commercial sponsorship, nor the saving from waiver of the exit fee).

### THE SET-OFF AGREEMENT / SIDE LETTER

- 3.36 On 12 February 2020, Ms. O’Keeffe sent to Deloitte an “attached side letter for review” and also stated:
- “... Our intention is to reflect this side letter by reducing the presenters reported earnings for 2017, 2018 and 2019 accordingly by the amounts includes for each year. Can you please confirm that the attached side letter appropriate and underpins this proposed reporting treatment ...”.
- 3.37 The attached draft side letter is that document copied at Figure 3.3 above. This email was not sent to Mr. Kelly or Mr. Tubridy or any of their representatives.
- 3.38 As stated above (paragraph 3.33) on 13 February 2020 Ms. O’Keeffe sent an email to Mr. Kelly, amongst others, attaching the same draft Agreement / draft Side Letter copied at Figure 3.3 above.
- 3.39 On 10 March 2020 Person 3 sent an email to Mr. Kelly and NK Management (copied to Ms. O’Keeffe) and stated: “I attach for your attention the draft contract and the two side letters discussed and agreed in relation to this matter. The sponsorship agreement will be handled by our Commercial team and will agreed separately to these documents.” Person 3 attached three documents, one of which was the draft Agreement / draft Side Letter shown at Figure 3.3 above.
- 3.40 On 20 March 2020 NK Management emailed Person 3 and Mr. Kelly (copied to Ms. O’Keeffe) and included four attachments. Importantly one of those was Figure 3.6:
- See Figure 3.6 - in respect of the draft Agreement / draft Side Letter, changes were made by NK Management removing the wording regarding “set off” etc., and deleting paragraph 4 in its entirety. In my report I refer to this as the “**Marked up Version**”.
- This Marked up Version became the final signed version between the parties (see below).

Figure 3.6 - Draft Agreement / draft Side Letter with changes made by NK Management

<div><div><div>IRÉ headed paper]</div><div>LETTER OF AGREEMENT</div></div><div><div>1. We refer to the contract for services between the Tuttle Productions Limited and RTE dated 1 September 2015 to 31 August 2020 (the "Agreement") in relation to the services provided by the Contractor to RTE.</div><div>2. The parties hereby agree to the early termination of the Agreement on 28 February 2020.</div><div>3. In consideration of the parties entering into the Agreement and RTE providing related side letters, it is hereby agreed that all pre-existing agreements are terminated and neither party shall have any continuing obligations or entitlements thereunder, the fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro-rata or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTE or provided by the Presenter during the Contract Term.</div><div>4. The termination payment will be offset against the Contractor's earnings on the following terms:<div><div>€20,000 for Year 3;</div><div>€30,000 for Year 4 and;</div><div>€50,000 for Year 5.</div></div></div></div></div>	<div><div>Joe O'Malley</div><div>Formatted: Normal, Justified, Indent: Left: 0 cm, Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.63 cm + Tab after: 1.27 cm + Indent at: 1.27 cm, Tab stops: 0.63 cm, 1st tab + Not at 1.27 cm</div></div>
<div><div>RAIDÍÓ TEILIFÍS ÉIREANN</div><div>Date:</div><div>Agreed and Accepted</div><div>for and on behalf of TUTTLE PRODUCTIONS LIMITED</div><div>Date:</div></div>	

- 3.41 On **23 March 2020**, the Agent's email of 20 March 2020 was circulated by Person 3 to Ms. O'Keeffe, Mr. Collins, copying [REDACTED] with a request for instructions on a number of things, including the Agent's proposed amendments to the termination/exit letter (i.e. **Figure 3.6** above).
- 3.42 On **6 April 2020**, Mr. Collins emailed Person 3 to confirm that the attached side letter (i.e. the Marked up Version which excluded any reference to "set off") for the auditors was fine.
- 3.43 Person 3 has advised that on **1 May 2020** they had a call with NK Management in which the Agent insisted on the contracted fees being guaranteed throughout the negotiation process.
- 3.44 On **14 May 2020** Person 3 sent an email to Mr. Kelly and NK Management and attached the "... side letters as agreed ...".
- 3.45 The final signed Agreement / Side Letter, dated **24 July 2020**, is set out below (see Figures 3.7 and 3.8 below). No changes were made compared with the Marked up Version (see Figure 3.6).
- 3.46 Of the two signed versions I have obtained, Figure 3.8 has a handwritten amendment to the date of termination changing it from 28 February 2020 to 31 March 2020, and is also signed by Mr. Tubridy.


Figure 3.7 - Signed Agreement / Side Letter

**RTÉ Solicitors' Office**

**LETTER OF AGREEMENT**

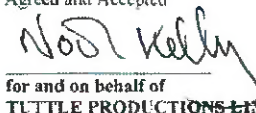
1. We refer to the contract for services between the Tuttle Productions Limited and RTÉ dated 1 September 2015 to 31 August 2020 (the "Agreement") in relation to the services provided by the Contractor to RTÉ.
2. The parties hereby agree to the early termination of the Agreement on 28 February 2020.
3. In consideration of the parties entering into the Agreement and RTÉ providing related side letters, it is hereby agreed that all pre-existing agreements are terminated and neither party shall have any continuing obligations or entitlements thereunder.

Agreed and Accepted

  
for and on behalf of  
**RAIDÍO TEILIFÍS ÉIREANN**

Date: 24<sup>th</sup> July 2020

Agreed and Accepted

  
for and on behalf of  
**TUTTLE PRODUCTIONS LIMITED**

Date: 24<sup>th</sup> July 2020

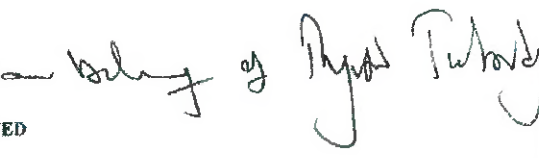





Figure 3.8 - Signed Agreement / Side Letter

**RTÉ Solicitors' Office**

**LETTER OF AGREEMENT**

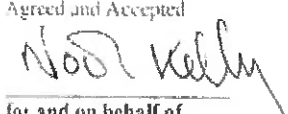
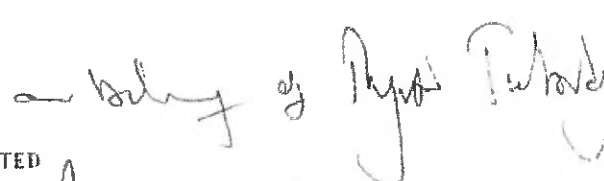
- 1 We refer to the contract for services between the Tuttle Productions Limited and RTÉ dated 1 September 2015 to 31 August 2020 (the "Agreement") in relation to the services provided by the Contractor to RTÉ.
- 2 The parties hereby agree to the early termination of the Agreement on 31<sup>st</sup> March 2020 **ATF**
- 3 In consideration of the parties entering into the Agreement and RTÉ providing related side letters, it is hereby agreed that all pre-existing agreements are terminated and neither party shall have any continuing obligations or entitlements thereunder.


Agreed and Accepted

  
for and on behalf of  
RAIDÍÓ TEILIFÍS ÉIREANN

Date: 24<sup>th</sup> July 2020

Agreed and Accepted

   
for and on behalf of  
TUTTLE PRODUCTIONS LIMITED

Date: 24<sup>th</sup> July 2020 

**INVOICING AND END OF YEAR RECONCILIATION**

- 3.47 I have identified from my email review communications about an end of contract reconciliation. I mention these below from the perspective that as set out in Section 6 below, Person 2 described to me an exercise to review the Tubridy 2015 Agreement.
- 3.48 In the context of arrangements under the new contract with Tuttle / Mr. Tubridy:
- (a) On 7 May 2020, Mr. Collins emailed Mr. Kelly (copied to NK Management). He mentioned that arising from an investigation from the Revenue Commissioners in relation to RTÉ's tax treatment of contractors, RTÉ needed to make changes to the invoicing process. Mr. Collins, stated that a reconciliation would be done at the end of the year against the contracted services for the year – any under / over delivery of services would be charged / deducted in his final invoice. In that email, Mr. Collins concluded by stating that he would like to implement this system of invoicing in relation to Mr. Tubridy from April 2020.
  - (b) Following several emails after 7 May 2020, on 18 May 2020, Mr. Kelly responded to Mr. Collins (copied to [REDACTED] and [REDACTED] and stated that we believe that there should be no need to do a reconciliation at the end of the year on the basis that it is a flat retainer with minor adjustments that are agreed in advance, however, in the event that a reconciliation is required, it can be done at the end of the year in any particular case and the amount that would be billed over the course of the year would equate to the contractual fee ultimately.
- 3.49 When I met with Mr. Collins he informed me that the communications with Mr. Kelly referred to above, were forward looking and not going back into the past. Having reviewed the above-mentioned email correspondence, I have not identified anything which required an amendment to historical invoices issued by Tuttle, nor to there being any refund due to RTÉ.

## 4. Assurance reports provided by external accountancy firms

### BACKGROUND

- 4.1 During the time period relevant to this Report, RTÉ has had two external auditing firms who have opined on the Financial Statements of RTÉ.
- (a) KPMG were the external auditors in place for the year ended 31 December 2017. KPMG resigned as auditors on 1 October 2018.
  - (b) Deloitte were external auditors to RTÉ for the years ended 31 December 2018 and 31 December 2019.
- 4.2 Both KPMG and Deloitte provided additional services to RTÉ in terms of reviewing RTÉ Top On-Air Talent Earnings.
- 4.3 The additional services provided by KPMG were that of an audit, performed to obtain reasonable assurance as to whether the RTÉ Earnings Statement was free from material misstatement.
- 4.4 The additional services provided by Deloitte were that of an assurance report to assess whether the Schedule of RTÉ Top On-Air Talent Earnings had been prepared, in all material respects, in accordance with the International Financial Reporting Standards as adopted by the European Union. As set out below (paragraph 4.42(g)) Deloitte note that in light of the scope of the Deloitte engagement, which was not an audit, Deloitte were not required to seek confirmations from third parties of amounts set out.
- 4.5 It is not within my Terms of Reference to assess, or otherwise critique the work carried out by the external accountancy firms, including the reports issued by them.

### KPMG - 2017

- 4.6 On 4 September 2018, KPMG issued a report on the RTÉ Top On-Air Talent Earnings for the year ended 31 December 2017. KPMG's report noted:
- (a) "In accordance with the terms of our audit engagement letter dated 13 September 2017 that you agreed with us, we have audited the accompanying Statement of RTÉ Top On-Air Talent Earnings ("Earning Statement" or the "Statement") for the year ending 31 December 2017 (Annex 1 of this Report)."
  - (b) "An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Earnings Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Earnings Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of

the Earnings Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the basis of preparation used and the reasonableness of accounting estimates, if any made by the directors, as well as evaluating the overall presentation of the Earnings Statement."

- (c) "We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion."

4.7 KPMG's audit opinion is stated as follows:

"In our opinion, the Earnings Statement of RTÉ for the year ended 31 December 2017 has been properly prepared in accordance with the basis of preparation set out therein."

4.8 The annex to the KPMG Audit report identified that the total Top Talent Earnings in respect of Mr. Tubridy / Tuttle for the year ended 31 December 2017 was €511,667.

#### **DELOITTE – 2017 TO 2019**

4.9 As set out at paragraph 4.22 below, although KPMG had audited the 2017 Top Talent Earnings, in light of the subsequent adjustment made in 2020 to 2017 (i.e. €20,000 in relation to Mr. Tubridy) it was necessary for Deloitte to review that year.

#### **The three Deloitte Reports**

4.10 On 20 August 2020, Deloitte issued three signed Independent Reasonable Assurance Reports in respect of RTÉ Top On-Air Talent Earnings for the years ending 31 December 2017, 31 December 2018 and 31 December 2019.

4.11 From my review of the RTÉ IT network, it is evident that on 20 August 2020:

- (a) Deloitte sent by email the three signed Independent Reasonable Assurance Reports to Person 1; and
- (b) Person 1 forwarded them to Mr. Collins and Person 2.

4.12 The three Deloitte reports are entitled:

"Independent Reasonable Assurance Report to the Board Members of RTÉ in respect of whether the schedule of RTÉ Top On-Air Talent Earnings for the year ended [2017, 2018, 2019] prepared by RTÉ (the "Schedule") (the "Subject Matter") is in accordance with International Financial Reporting Standards as adopted by the European Union ("IFRS") (the "Applicable Criteria")."

4.13 Deloitte noted in their reasonable assurance reports for the years ended 31 December 2017 to 31 December 2019 that:

"We were engaged by RTÉ to provide a reasonable assurance report (the "engagement") as to whether the Schedule is in accordance with the applicable criteria. The engagement has been performed in accordance with ISAE 3000 (Revised) "Assurance Services Engagements other than Audits or Reviews of Historical Financial Information" ("ISAE 3000") issued by the International Auditing and Assurance Standards Board, and our

engagement as agreed by RTÉ in the engagement letter between Deloitte and RTÉ dated 12 August 2020 (the "Engagement Letter")."

4.14 Deloitte's conclusion for each of the three years 31 December 2017 to 31 December 2019 was:

**"Based on the procedures we have performed and the evidence we have obtained, the Schedule has been prepared, in all material respects, in accordance with the applicable criteria."**

4.15 In Table 4.1 below I set out extracts from the schedules of Top On-Air Talent Earnings prepared by RTÉ Management upon which Deloitte reported:

**Table 4.1 - Schedule of RTÉ Top On-Air Talent Earnings**

				Pay Group	Gross Euro Earnings YTD €	Late Adjustment €	Adjustment €	Total Cost to Employer €
2017	Tuttle Productions	Ryan Tubridy	Fees		511,667	(20,000)		491,667
2018		Ryan Tubridy	Fees		545,000		(50,000)	495,000
2019	Tuttle Productions	Ryan Tubridy	Fees		545,000		(50,000)	495,000

4.16 In each year, Deloitte showed the gross euro earnings, the adjustment and the total cost to employer i.e. RTÉ. Therefore, **I find that the existence of the adjustments for €20,000, €50,000 and €50,000 was clear in the RTÉ schedules subjected to the Deloitte procedures.** At this juncture I note that, in my Report I find that the restatement that was made by RTÉ in 2023 was appropriate, which reversed the above-mentioned adjustments of €20,000, €50,000 and €50,000.

4.17 On 17 August 2020, Deloitte emailed Person 1 requesting that Person 1 sign the representation letter as Mr. Collins at that time did not have access to a printer and scanner. On 18 August 2020, Mr. Collins authorised Person 1 to sign on his behalf.

#### **My review of email communications between RTÉ and Deloitte**

4.18 Having described the reports issued by KPMG and Deloitte, from my review of emails I now provide some of relevant communications that I have identified.

**12 February 2020**

4.19 On 12 February 2020, Ms. O'Keeffe, sent an email to Deloitte (copied to Mr. Collins, Person 1 and Person 2) as follows:

"Following up on our phone call, please see attached side letter for review. As we discussed we are in negotiations with Ryan Tubridy for the renewal of his presenting services, and one aspect of the negotiation deals with the recoupment of fees for 2017, 2018 and 2019 as the presenter under delivered on the services in the contract for those years. It is proposed that the recoupment is done by way of offsetting an exit fee of €120,000 which is owing (sic) in the contract against amounts due back from the presenter for undelivery of services.

Our intention is to reflect this side letter by reducing the presenters reported earnings for 2017, 2018 and 2019 accordingly by the amounts included (sic) for each year. Can you please confirm that the attached side letter appropriate and underpins this proposed reporting treatment. Separately we will need to arrange for the 2017 Top Talent figures to be audited by Deloitte."



- 4.20 The draft Agreement / draft Side Letter attached to that email dated 12 February 2020 sent to Deloitte was document set out at **Figure 3.3 in Section 3** (i.e. including the set off against the additional contracted services (paragraph 3) and the offset against the Contractor's earnings of €20,000, €50,000 and €50,000 for 2017, 2018 and 2019 respectively (paragraph 4).
- 4.21 Later on 12 February 2020, Deloitte responded to Ms. O'Keeffe (copied to Mr. Collins, Person 1 and Person 2) as follows:
- "That will be okay from our perspective in terms of the netting of expense in those years for the purposes of Top Talent on the basis that 17 and 18 have not yet been closed."
- 4.22 Also on 12 February 2020, Ms. O'Keeffe responded to Deloitte (copied to Mr. Collins, Person 1 and Person 2) as follows:
- "Thank you for the confirmation [redacted]
- 2017 Top Talent earnings were audited by KPMG and would need to be amended & reconfirmed for the 2017 adjustment. 2017 Top Talent Earnings have not yet been published & released.
- 2018 Top Talent earnings were audited by Deloitte and would need to be amended & reconfirmed for the 2018 adjustment. 2018 Top Talent Earnings have not yet been published and released."<sup>14</sup>
- 4.23 When I met Ms. O'Keeffe, she informed that, she recalled approaching the auditors, Deloitte, because it was a new transaction to say "how do you treat this?", and RTÉ had modelled options as to the treatment of the waiver.
- 4.24 I observe that the email exchanges on 12 February 2020 between RTÉ and Deloitte occurred before any of the emails that I set out in the email trail (Figure 3.4) at paragraph 3.31 above.
- April 2020**
- 4.25 On 6 April 2020 at 5:34pm, Mr. Collins emailed Deloitte and said "... when would you be free for a call?".
- 4.26 At 7.01pm on 6 April 2020, Mr. Collins emailed Deloitte. The Subject of the email was "RT side letter for auditors". There was one attachment to this email. This attachment is the Marked up Version copied at **Figure 3.6** above which excluded any reference to set off.
- 4.27 Deloitte have advised me that they have a record of the e-mail being received from Mr. Collins and an e-mail requesting a call that evening.
- 4.28 In my meeting with Mr. Collins he stated that Deloitte came back to him, and they discussed it verbally and Deloitte said they could live with this and the accounting treatment. When I met Mr. Collins, we discussed this in further detail as follows (extract shown below):

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<sup>14</sup> Deloitte state that they did not audit the schedules, but the schedule as prepared by RTÉ Management were subject to an Independent Reasonable Assurance Report. They further state that no report was issued until August 2020.



- MR. JACOBS: ... I think what you are saying is the attached side letter for the auditors is fine, being this one here?
- MR. COLLINS: ... I suppose, the accounting treatment on this was devised before I came in, okay. So, what I said all along my role in this was just the auditors, as you saw in February, they agreed with the treatment. My role here, I wasn't going to open this up or anything, you know, I was looking about going forward not going back. So, my role was to get this over the line then, there was some changes in this and getting it over the line then with the auditors.
- MR. JACOBS: All right, so this is important, right. So at that time and on that call, is it your recollection that what Breda had explained to Deloitte as in the e-mails of the 12th February 2020, that we went through in quite a bit of detail, with the attached draft of this side agreement, that was still the situation with regards to recoupment of 2017 and '18 and '19 –
- MR. JACOBS: – and the offset against the exit fee?
- MR. JACOBS: I have spoken quite a few words there, is that the – was that your understanding –
- MR. COLLINS: Understanding –
- MR. JACOBS: -- on that call, that that would be the situation?
- MR. COLLINS: Yes.
- MR. JACOBS: Okay. So, the importance lies in this, did your auditor ... [Deloitte] you were speaking to, was it?
- MR. COLLINS: Yes.
- MR. JACOBS: Did either of you two ask the question as to whether the marked up version i.e. with all the strikeouts, yeah --
- MR. JACOBS: -- whether that still encapsulated the -- the earlier draft?
- MR. COLLINS: Well the conversation was that -- was this sufficient if you relied on the previous draft, was this amended draft sufficient now still to rely on.
- 4.29 Subsequently, on 6 April 2020, Mr. Collins emailed Person 3 to confirm that the attached side letter (i.e. the Marked up Version which excluded any reference to “set off”) for the auditors was fine.
- 4.30 I have been advised by Deloitte that:
- (a) In relation to the evidence provided by RTE, we had noted, both through enquiry of the client and review of the draft side agreement provided by the CFO in February 2020, that there were undelivered elements in the 2015 contract which were required to be accounted for in accordance with paragraph 27 of IAS 1, (whereby an expense is recognised only when it satisfies the definitions and recognition criteria to be expensed). On 12 February 2020, on a telephone call, RTE's chief financial officer, verbally outlined that based on RTE's review of the services provided by Tuttle Productions, a credit was due to RTE for the under provision of services during 2017 2018 and 2019. As outlined previously, the undelivered elements were set out by the client CFO as relating to clause 2.3 and clause 2.5 of schedule 1 of the 2015 contract. No additional evidence was provided subsequently on 6 April to counter this position.
  - (b) In relation to the final signed agreement, it states "In consideration of the parties entering into the agreement and RTE providing related side letters, it is hereby agreed that all pre-existing agreements are terminated and neither party shall have any continuing obligations or entitlements thereunder." We concluded that the substance of the final signed agreement was not inconsistent with the previous draft received such that there were undelivered services in the 2015 contracts, and it was negotiated between the parties that this undelivered service was not now being sought by RTE in return for the final loyalty bonus being waived. The circumstances which were contemplated during the drafting of the initial side agreement subsequently transpired i.e. the corresponding obligations of both parties regarding undelivered services and exit fees were offset and extinguished. In effect, the intent and purpose of the initial side agreement was retained in the final signed agreement.

- (c) We note from documents reported in the public domain by Mr. Noel Kelly that the undelivered elements of the 2015 contract were addressed in e-mail correspondence between Mr. O’Keeffe or [REDACTED] and Mr. Kelly between 19 December 2019 and 28 February 2020, ahead of the final letter of agreement being signed. Based on those documents, the undelivered elements of the contract were acknowledged by both parties which is consistent with the evidence provided by RTE at the time.

4.31 In relation to paragraph 4.30(b) above, and in particular to Deloitte’s comment: “... We concluded that the substance of the final signed agreement as not inconsistent ... In effect, the intent and purpose of the initial side agreement was retained in the final signed agreement”, Mr. Collins states that:

“I wish to note that my understanding of the substance of the final signed agreement was in line with Deloitte’s understanding as set out above and I too understood and believed that ‘the intent and purpose of the initial side agreement was retained in the final signed agreement’. It was never communicated to me by the negotiating team that the intent had changed.”

4.32 As stated above Deloitte was not engaged to perform an audit of the Top Talent earnings, but the schedules prepared by management were subject to an Independent Reasonable Assurance Report. During my review I have had the benefit of meeting Person 3, Mr. Noel Kelly and Mr. O’Malley, amongst others, which has enabled me to conclude that the final signed Agreement / Side Letter did not encapsulate the draft Agreement / draft Side Letter. Access to this information has enabled me to establish that:

- (a) the additional services in the Tubridy 2015 Agreement were use it or lose it see paragraph 3.10);
- (b) consequently, no refund was due to RTÉ (see paragraph 3.10);
- (c) Mr. O’Malley has stated to me that the set off that wording in paragraphs 3 and 4 of the draft Agreement / draft Side Letter was rejected (see paragraph 6.25); and
- (d) the final signed Agreement / Side Letter excludes any reference to “set off” (Figures 3.7 and 3.8).

4.33 Whilst Deloitte and Mr. Collins have explained to me that they concluded that the substance of the final signed agreement is not inconsistent and in effect, the intent and purpose of the initial side agreement was retained in the final signed agreement, in light of the information available to me (e.g. see above) I have reached a different conclusion.

From mid-June 2020

4.34 It is evident from my review of the emails that RTÉ commenced the provision of detailed earnings information to Deloitte in or around mid-June 2020 following the high-level discussions which had been ongoing since February 2020.

4.35 It is evident from my review of emails that during the course of Deloitte’s review of RTÉ Top On-Air Talent Earnings for the years ended 2017, 2018, and 2019, documentation was uploaded by RTÉ onto the Deloitte platform called “Connect”.

- 4.36 I was provided, from Person 2, with an excel workbook, entitled “Query List 28.07.2020” which they state is a contemporaneous document. Deloitte commented: “is there difference in relation to the new agreement? Has this been signed yet?”.

Figure 4.1 – Extract from excel workbook entitled “Query List 28.07.2020”

No.	Presenter	Total Fees per Summary Sheet	Total fees per Invoices (Net)	Difference Deloitte Comments	Comments RTÉ
		491,667			Yes, I will upload the signed letter. This was reviewed previously by [REDACTED]
	1 Ryan Turbidity		511,667	- 20,000 Is there difference in relation to the new agreement? Has this been signed yet?	

- 4.37 Deloitte have confirmed to me that RTÉ provided them with the signed Agreement / Side Letter dated 24 July 2020 set out at Figure 3.7 in Section 3 above.

August 2020

- 4.38 The engagement with Deloitte lasted until Deloitte issued the three reports for 2017, 2018 and 2019 respectively on 20 August 2020. I have not identified any further relevant communications with Deloitte until June 2023.

June 2023

- 4.39 On 18 June 2023, Deloitte sent an email to Mr. Collins noting the following:

“Attached is a copy of the side letter that we were provided with. The total column shows the amounts that were invoices by Tuttle, however there was a payment due to Tuttle in 2020 of €120,000. On the basis that the number of days per year in the contract was not met, we were told it had been agreed that this would not be paid and given that it related to days not provided, the cost had been apportioned across the various years.

So in effect, for those periods, a refund was due for services not provided, which was agreed as being €120,000.”

Deloitte then set out a table as follows:

Table 4.2 – Extract from email from Deloitte to Mr. Collins on 18 June 2023

	Invoice Net	VAT	Total	Adjustment	Cost recognised	
2019	545,000	125,350	670,350	-50,000	495,000	
2018	545,000	125,350	670,350	-50,000	495,000	
2017	511,667	117,683	629,350	-20,000	491,667	
				-120,000		

- 4.40 The draft Agreement / draft Side Letter referenced above by Deloitte, is that shown at Figure 3.3 in Section 3. My engagement with Deloitte has identified that RTÉ had in addition provided to Deloitte the final signed Agreement / Side Letter signed on 24 July 2020 (see Figure 3.7 in Section 3 above, and paragraph 4.42(i) below).<sup>15</sup> In summary RTÉ had provided Deloitte with the following:

- the draft Agreement / draft Side Letter at **Figure 3.3**;

<sup>15</sup> As stated in Section 3, there are two signed Side Letter / Agreement documents (Figures 3.7 and 3.8). In respect of Figure 3.8 is also signed by Mr. Turbidity, and the date of termination is amended by hand from 28 February 2020 to 31 March 2020.

- the Marked up Version at **Figure 3.6** (i.e. with insertions and deletions to paragraphs 3 and 4 etc.); and
- the final signed Agreement / Side Letter at **Figure 3.7** (there are only two differences to Figure 3.8 (Mr. Tubridy signed Figure 3.8, and there is a manual change to the early termination date in Figure 3.8)).

4.41 In Section 3 of this Report, I discussed the differences between Figures 3.3, 3.6 and 3.8.

### **My engagement with Deloitte**

4.42 I now set out what Deloitte have informed me through my interaction with them (and I consider various aspects of that in later sections of my Report):

- (a) Deloitte was engaged to provide RTÉ management assurance against a schedule of RTÉ Top On-Air Talent Earnings (the "Schedule") prepared by management for each of the years 2017-2019.
- (b) Deloitte were not engaged to report for 2018 until 2020.
- (c) Deloitte did not perform an audit of the Top Talent listing. Deloitte was engaged to provide an independent reasonable assurance report. Deloitte's work was performed in accordance with International Assurance Standard, ISAE 3000.
- (d) Deloitte was engaged by RTE management to provide similar assurance to RTE management on the Top Talent earnings and related adjustments for 2018 and 2019. The engagements were performed at the same time with the same client contacts as for the 2017 engagement. The assurance engagement procedures were performed during 2020 and the three reports issued on 20 August 2020.
- (e) The Schedules against which Deloitte performed the assurance engagements were prepared on an accruals basis. The Schedules, as prepared by RTÉ management, are based off payments made during the relevant year, adjusted to reflect the accruals basis of accounting, such as unpaid earnings, earnings paid in prior years or payments not yet earned, as necessary. As a result of the accruals basis of accounting, the Schedules, as prepared by RTÉ, set out earnings, and not payments to the employees and contractors, during each year. Deloitte state that this is evident from the Schedules where adjustments were made to reflect the accruals concept for others on the Top Talent Schedule.
- (f) On 12 February 2020, on a telephone call, RTE's chief financial officer, verbally outlined that based on RTE's review of the services provided by Tuttle Productions, a credit was due to RTE for the under provision of services during 2017 2018 and 2019. The €120,000 was the amount RTE set out as being the credit due. The verbal assertions by RTE's chief financial officer was reiterated in the e-mail of 12 February 2020, where evidence was provided as regards the under-provision of services in those years, including the unsigned side agreement.
- (g) The €20,000, €50,000 and €50,000 amounts in the period from 2017 to 2019, as per the client-prepared schedule, reflect undelivered obligations for services provided by Mr. Tubridy. In light of the scope of the Deloitte engagement, which was not an audit, Deloitte were not required to seek confirmations from third parties of amounts set out. Deloitte based its conclusions, as required under its engagement letter and applicable professional standards, on the information and explanations provided by RTÉ management. In Deloitte's communication with the [then] RTÉ CFO on 12 February 2020, the [then] CFO stated that clause 2.3 and clause 2.5 of the 2015 contract were not fulfilled, resulting in an overpayment to Tuttle Productions Limited.
- (h) The Engagements related to the Top Talent earnings performed in 2020 and was an independent reasonable assurance report to RTE on the Top Talent schedule as provided by RTE management. As the work centered on

agreeing the underlying evidence which underpinned the Top Talent schedules, Deloitte did not need to or ask to see journals relating to any individual adjustments.

- (i) Deloitte received a copy of the signed Agreement / Side Letter dated 24 July 2020 which provided, amongst other things that: "The parties hereby agree to the early termination of the Agreement on 28 February 2020" i.e. the document at Figure 3.7 in Section 3 above.
  - (j) Deloitte note that the Schedule that it reported on, dated 20 August 2020 and as appended to the Deloitte report, is not the Top Talent Earnings Report as published by RTÉ. Deloitte notes that the table published by RTÉ is entitled "Top 10 Highest Paid Presenters on an Earnings Basis for 2017, 2018 and 2019"<sup>16</sup> whereas table appended to the Deloitte report is described (using 2017 as an example) as "Schedule of RTÉ Top On-Air Talent Earnings for the year ended 31 December 2017." I believe that Deloitte are referencing that there is a difference between the terms "paid" and "accruals". In my view, the point raised is merely one of the use of language the figures in both schedules have been prepared on an accruals basis.
- 4.43 Deloitte has also informed me that it notes from documents entered into the public domain by Mr. Noel Kelly that these adjustments were proposed and agreed in e-mail correspondence between Mr. O'Keeffe or [REDACTED] and Mr. Kelly between 19 December 2019 and 28 February 2020. I observe that period of time referred to by Deloitte firstly pre-dated the final agreed position, and secondly, pre-dates the Marked up Version of the Agreement / Side Letter sent by NK Management to RTÉ on 20 March 2020 which excluded any reference to set off.
- 4.44 Ms. O'Keeffe has identified to me that her email of 12 February 2020 to Deloitte (see paragraph 4.22) shows that she believed at that time that the 2018 Top Talent earnings were already reviewed by Deloitte and would need to be amended and reconfirmed for the 2018 adjustment.<sup>17</sup>

#### **Non provision of three Deloitte Reports to Audit and Risk Committee and Board**

- 4.45 As a result of my interactions with the RTÉ Audit and Risk Committee, the Board of RTÉ, and the relevant individuals I met, I am advised that the three Deloitte reports referred to above, do not appear to have been provided to the Audit and Risk Committee nor to the Board of RTÉ. I observe that this is despite the Deloitte reports having been addressed as follows: "Independent Reasonable Assurance Report to the Board Members of RTÉ".
- 4.46 Mr. Collins states that:
- "I wish to record that I am not aware if previous audit assurance reports, prior to the year ending 2017, were provided to the Audit and Risk Committee and/or the Board of RTÉ. Indeed, on commencing in RTÉ and in the handover period with the former CFO, I was not informed of any such practice or requirement.
- I would suggest that if those reports are to be provided to the Audit and Risk Committee and the Board of RTÉ, this is a task which falls within the remit and authority of the [named role] ... As such, the [named role] was perfectly placed to include the Deloitte Reports on the Audit and Risk Committee meeting agenda, and to provide those Reports to the Audit and Risk Committee and to the Board."

<sup>16</sup> <https://www.rte.ie/news/2021/0120/1190981-rte-on-air-earners/>

<sup>17</sup> Deloitte state that they did not audit the schedules, but the schedule as prepared by RTÉ Management were subject to an Independent Reasonable Assurance Report. They further state that no report was issued until August 2020.

4.47 Person 1 has responded to the above assertions made by Mr. Collins as follows:

"To suggest that it was the responsibility of the .... to provide these reports directly to the ARC and Board is a ... task that I was never instructed to perform. This was never part of [the] role, either when Breda was CFO or when Richard was CFO ... I reported to the CFO and acted under their instruction at all times. To suggest that in relation to the Top Talent Earnings I would report directly to the ARC and Board is not a reflection of my role as outlined by my manager. ...

The statement that the Top Talent Audit reports were sent directly to me and I just sent as an "FYI" to the CFO implies that the CFO's involvement was minimal and I was the main person responsible. I also strongly disagree with this suggestion ...

Finally, I never had any part in the agenda setting for the ARC meetings. My role in relation to these meetings included assisting the CFO in the preparation of financial presentations. These were ultimately the responsibility of the CFO but I would have contributed to their preparation ...".



## 5. Waiver of exit fee

### BACKGROUND

5.1 As stated in Section 1 above, the Tubridy 2015 Agreement states, amongst other things:

- (a) Mr. Tubridy is defined as the Presenter.
- (b) RTE wishes Tuttle (defined as the “Company”) to provide the exclusive Services (as defined) of the Presenter and programmes by the Presenter to RTE on the terms set out in this Agreement.
- (c) Under Fees:
  - In addition to the fees set out herein, RTE shall pay the Company a fee of €120,000 (plus VAT) on the conclusion of the contract (31 August 2020) provided that this Agreement continues in force and the Services are provided to RTE hereunder and that this Agreement is not subject to any earlier termination or expiry by agreement between the parties or otherwise.

### WAIVER OF EXIT FEE

5.2 The fee described in paragraph 5.1(c) above, is commonly referred to as an exit fee. On review of the wording in the Tubridy 2015 Agreement, since it is commonly referred to in communications as an exit fee I adopt that term, although perhaps the phrase “retention fee” may be more apt.

5.3 It is common ground that Tuttle / Mr. Tubridy waived the fee of €120,000. By way of example, Mr. O'Malley states that:

- (a) Mr. Tubridy was entitled to the exit fee of €120,000 in circumstances where all parties agree that he was entitled to same and waived such entitlement.
- (b) Mr. Tubridy waived a fee of €120,000 to which he was entitled at the conclusion of his 2015/2020 contract.
- (c) Mr. O'Malley states that it is unambiguous, simple, and clear that Mr. Tubridy waived his right to the fee of 120,000 and that no accounting treatment by RTE can in any way imply that he was somehow the beneficiary of that sum at any stage.

5.4 I find that the exit fee was waived. I further find that no payment of €120,000 was made by RTE to Tuttle / Mr. Tubridy for the fee described in the Tubridy 2015 Agreement.

## 6. Undelivered services - €120,000 (€20k/€50k/€50k)

### BACKGROUND

6.1 In earlier sections of this Report, I referred to a number of documents which mention under delivery of services, or undelivered services in the context of an off set (or set off) against the exit fee of €120,000 due to Mr. Tubridy under the Tubridy 2015 Agreement. In this Section of my Report I address the following issues:

- (a) What was meant by undelivered services? (“Issue 1”).
- (b) Were there undelivered services? (“Issue 2”).
- (c) What value was placed on the undelivered services? (“Issue 3”).
- (d) What was agreed in July 2020 in respect of undelivered services, and in that context was an offset agreed? (“Issue 4”).
- (e) Are there any other related matters to consider? (“Issue 5”).

### ISSUE 1 – WHAT WAS MEANT BY UNDELIVERED SERVICES?

6.2 Sections 3 and 4 of this Report provided a number of references to undelivered services, with similar terms also being used. Without traversing the terrain again in full, the following are summarised examples:

**Table 6.1 – Examples of references to undelivered services**

My report reference	My summary
	<u>19 December 2019</u>
Paragraph 3.18 Figure 3.2A	Outline offer: Exit fee of €120,000 to be written off on the basis that the additional services contracted for in 2017, 2018 and 2019 were not required and were not delivered. 2017: €20,000, 2018: €50,000, 2019: €50,000
	<u>12 February 2020</u>
Paragraph 4.19	Email from Ms. O’Keeffe to Deloitte: one aspect of the negotiation deals with the recoupment of fees for 2017, 2018 and 2019 as the presenter under delivered on the services in the contract for those years. It is proposed that the recoupment is done by way off offsetting an exit fee of €120,000 which is owing under the contract against amounts due back from the presenter for undelivery of services. Our intention is to

My report reference	My summary
	reflect this side letter by reducing the presenters reported earnings for 2017, 2018 and 2019 ...
	<p><u>13 February 2020</u></p> <p>The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached side letter.</p> <p><i>Side letter paragraph 3</i></p> <p>Paragraphs 3.33, 3.29 and Figure 3.3 It is hereby agreed that the fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro rata or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTÉ or provided by the Presenter during the Contract Term.</p> <p><i>Side letter paragraph 4</i></p> <p>€20,000 for Year 3, €50,000 for Year 4, and €50,000 for Year 5.</p>
Paragraph 3.31, Figure 3.4 (coloured email chain)	<p>RTÉ stated: The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached letter and in the email of 13<sup>th</sup> February 2020.</p> <p>Mr. Kelly stated: "This is only agreed based on the fee level of €450,000 PA for services to RTÉ as outlined below as it is owed by RTÉ But not paid by RTÉ.</p>
Paragraph 4.39	<p>On 18 June 2023 Deloitte sent an email to Mr. Collins which stated that: "... On the basis that the number of days per year in the contract was not met, we were told it had been agreed that this would not be paid and given that it related to days not provided, the cost had been apportioned across the various years. So, in effect, for those periods, a refund was due for services not provided, which was agreed as being €120,000."</p>

6.3 When I met Ms. O'Keeffe, we discussed additional services and she noted:

"So I really do not remember additional services ... I would refer back to what was negotiated after I left. I don't know if additional services were involved. I still don't know what's part of the contract, whether there was a separate arrangement document, I do not know."

6.4 In my meetings with Person 3 and Person 2 it was identified to me that the undelivered services related to paragraphs 2.3 and 2.5 of Schedule 1 to the Tubridy 2015 Agreement. Schedule 1 is entitled "Services" and states that the Company shall procure that the Presenter shall provide the following Services: "Radio Services" and "TV Services". Under TV Services it states:

Schedule 1, paragraph 2.3: "Present up to three (3) additional television program "one-offs or specials" per annum (or four (4) in years where there are 37 Late Late Shows in a season), such programmes to be discussed and agreed between the Director of TV Programmes or her nominee and the Presenter."

Schedule 1, paragraph 2.5: "Subject to the availability of the Presenter and subject to the prior consultation and agreement with the Managing Director of TV, the

option of a further series, or series' of up to eight (8) programmes, with a duration of up to fifty two (52) minutes each, such series to be discussed and agreed between the Director of TV Programmes or her nominee the Presenter. In considering whether the Presenter shall be available for additional TV Services requirements, the requirements of the Radio Services shall be taken into account."

- 6.5 As an accountant reading paragraphs 2.3 and 2.5 of Schedule 1 to the Tubridy 2015 Agreement, I note that in respect of:
- (a) paragraph 2.3, it says "up to three", and in my view this could mean 1, 2, 3 or none at all. This interpretation was agreed by Person 3, Person 2 and Mr. Collins when I met with them; and
  - (b) paragraph 2.5, it says "subject to" and "option" which in my view implies that there are/were elements to be worked through and agreed.
- 6.6 I asked Person 3 about the draft Agreement / draft Side Letter (i.e. **Figure 3.3**) dealing with the exit fee in the context of the undelivered services and they explained that there were three sets of services in the 2015 to 2020 contract, being his radio show, the Late Late Show, and then RTÉ bought hours for a series (that was to do with the additional services), which were an eight-episode series for each contract year and three one-off specials. It was further mentioned that both Mr. Tubridy and RTÉ were keen to do them but funding is always a problem.
- 6.7 I further inquired of Person 3 and they stated (extracts provided below):
- PERSON 3: So we would buy hours. So essentially the hours were there but not used. Now, strictly speaking it's use or lose. So we contract for them; if we don't use them, we don't have any right to recoup them but a conversation had been had with the agent saying look it, for three years in a row we didn't use the hours we had, we need to get something back here, we're hemorrhaging money and it was on that basis that this was, that was the reference.
- So, sorry, in terms of when I'm doing my piece in the negotiations, I would say to the content managers what do you need for the next contract, what did he do, what did he not do, are you happy with everything. So they would have said we definitely don't want additional TV hours. So it was probably at that point that it was flagged that he hadn't done – not that he hadn't, we hadn't used.
- I mean he's no culpability in this at all in the sense that, as I said, we buy the hours. If we don't use them, we don't use them.
- MR. JACOBS: Okay, so would you say that an amount was due from Mr. Tubridy back to RTÉ in circumstances where RTÉ had not requested that?
- ...
- PERSON 3: No, I wouldn't, no, and I think that what we do is ... we were trying to end his contract early.
- To start a new contract and the reason we wanted to start a new contract is we wanted to do it at a reduced rate and to reduce the services ... It gives you a bit of flexibility. But as I said, my understanding is always, and any time the agents or the lawyers are across this, it's use or lose. So if we don't use it, we can't recoup the money unless there's a clause which we sometimes put in to say we're going to carry it over for six months into the new contract.
- And I don't believe that there was.

MR. JACOBS: And did that exist on this occasion? No

PERSON 3: I don't believe there was, no.

## ISSUE 2 – WERE THERE UNDELIVERED SERVICES?

6.8 From my meetings it is common ground between individuals that I have met (Person 3, Mr. Kelly / Mr. Tubridy / Mr. O'Malley) that the services described at paragraphs 2.3 and 2.5 of Schedule 1 to the Tubridy 2015 Agreement were not called upon and not delivered i.e. in that sense there were undelivered services.

6.9 Ms. O'Keeffe has described the way in which undelivered services were used for negotiation purposes and states that:

"The documents show an initial overall strategy was developed in December 2019 by RTE, whereby for 2020 – 2025 contract, RTE offered Ryan Tubridy an annual fee of €420,000, and RTE would facilitate a third party sponsorship to the value of €75,000 p.a. This negotiation strategy also included an assertion by RTE, that not all the contracted services were fully delivered as per the agreement with a view to persuade Ryan Tubridy to offset the value of his 2020 exit payment due under the 2015 – 2020 contract .... This proposal was made to the agent Noel Kelly....".

6.10 For clarity, as I set out below, I am informed that from that RTE had no legal entitlement to a refund (for undelivered services) owing by Mr. Tubridy in relation to his/Tuttle's contractual commitments with RTE.

## ISSUE 3 – WHAT VALUE(S) WAS PLACED ON THE UNDELIVERED SERVICES?

6.11 There are two sub-issues to Issue 3:

- (a) what was the **total value** placed on the undelivered services (see paragraphs 6.12 to 6.14), and
- (b) what value was placed for **specific years** (i.e. 2017, 2018, 2019) (see paragraphs 6.15 to 6.24).

### Total value placed on undelivered services

6.12 By way of providing initial observations:

- (a) It appears from the use of the phrases "off set" or "set off" that the value attributed to the undelivered services, equaled (or was close thereto) the amount of the exit fee of €120,000 provided in the Tubridy 2015 Agreement.
- (b) I have conducted an extensive review of the RTE IT network. Given that my methodology involves, amongst other things, searches based on key words, I cannot be conclusive, however, I have found no spreadsheet or workings which provide a specific calculation that supports each of the adjustments of €20,000 (2017), €50,000 (2018) and €50,000 (2019) that were made.



6.13 In light of paragraph 6.12(b) I sought to understand from individuals who I met the values placed on the undelivered services. Person 2, within the parameters of their knowledge and role at the time, has advised me that:

- (a) following their involvement in an internal project there was a learning for RTÉ when renegotiating new contracts, and there was a requirement to revisit all contracts in place with contractors, to determine whether services under these contracts had been delivered and/or were not delivered. I am informed by Person 2 that with these learnings in mind, they performed a paper review of the Tubridy 2015 Agreement, to determine whether all the services that were contracted for were in fact provided.
- (b) The total figure of €120,000 was probably calculated as follows:

**Table 6.2 – Calculation of estimated value for undelivered services**

Paragraph reference of Schedule 1 of 2015 Agreement	Number of events (A)	Estimate of number of hours (B)	Cost per hour € (C)	Number of relevant years (D)	Undelivered services - estimated value € (A x B x C x D)
Paragraph 2.3	3	2	3,056	5	91,680
Paragraph 2.5	8	1	3,056		24,448
					<b>116,128</b>

6.14 The calculation assumes the maximum number of events over five years. I have identified where the cost per hour is derived, noting that the “hour” reflects the hour(s) broadcast and not the hours spent in totality for that programme by the presenter. There would obviously be additional time spent for research, preparation, scripting, briefing, rehearsal etc., and there may be additional ways of undertaking such a calculation by adjusting the cost per hour and the number of hours.

#### **Value placed for specific years**

- 6.15 Person 2 acknowledged in relation to their calculation of the €116,128 that the calculation performed by them covered the five years of the 2015 Agreement. In their consideration of the €120,000, Person 2 acknowledged that they were doing this through the lens of reviewing the Tubridy 2015 Agreement. Person 2 was not applying a legal or contractual lens to their consideration. They also noted that they were not part of the negotiation team so was working on the basis of information provided to her.
- 6.16 For the purposes of my Report I assume that the value of undelivered services used for the purposes of the set off, which I assume to be €120,000, had a methodology or basis of calculation similar to that set out in Table 6.2 above. I do not have any further evidence available to me.
- 6.17 I asked Person 2 whether they knew how the amounts of €20,000, €50,000 and €50,000 were calculated. Person 2 noted that although they were comfortable with the total amount of €120,000 for under delivery of services, they were not comfortable with the spreading of this amount in the three years, 2017 to 2019 as the methodology of the proposed spread was not explained to her. In that regard Person 2 identified an email between herself and Ms. O’Keeffe on 29 January 2020 where Person 2 stated:



"In theory I have no issues, the only point I would make is how we support the methodology behind spreading the offset. I think that as we have fully audited and disclosed to 2016 it is reasonable to begin in 2017 but we may need to think about how we support the split of the 20k and 50k, you may already have an idea, however the way it is written in the letter offers no explanation as to why it should vary."

6.18 Person 2 noted that Ms. O'Keeffe replied on the 30 January 2020 to their email of the 29 January 2020, with the words "thanks [REDACTED]". Person 2 also noted that there was no explanation to the methodology of the spread provided in this reply from Ms. O'Keeffe.

6.19 Ms. O'Keeffe explains:

"I cannot recall the precise methodology by which the value of the undelivered services was allocated across the three years. However, a reasonable treatment could have been an equalisation of his earnings in the three-year period on the legitimate basis that Mr. Tubridy provided the same level of service in each of the applicable years."

6.20 Having reviewed a significant amount of electronic documentation (emails, spreadsheets etc.) and met with individuals, I have found no spreadsheet or workings which provide a specific calculation that supports each of the adjustments of €20,000 (2017), €50,000 (2018) and €50,000 (2019) that were made. Against this backdrop, and also noting Panel 2 in Figure 3.1 (an extract from a RTÉ spreadsheet that was used by RTÉ as part of its preparation for negotiations with Mr. Tubridy), I undertook an exercise and performed hypothetical calculations of my own as follows:

(a) I refer to Figure 6.1 which is referenced "Adjustment needed in 2017, 2018, 2019 Fees";

Figure 6.1 - (extract from Figure 3.1) RTÉ spreadsheet

B	Adjustment needed in 2017, 2018, 2019 Fees	Not yet published			Total
		2017	2018	2019	
	Earnings (on current basis)	511,667	545,000	545,000	
	Reduction in fees	(20,000)	(50,000)	(50,000)	(120,000)
	Revised Earnings	491,667	495,000	495,000	
	Exit fee of €120,000 use to cover the retrospective adjustment on fees				

(b) The key assumption I have adopted is reflected in the questions below:

- given the earnings "on current basis" ((for all years 2017 to 2019 these earnings exceeded €500,000) see Figure 3.1);
- if one had an objective<sup>18</sup> to achieve a position where the "revised earnings" (i.e. published earnings) for each year 2017, 2018 and 2019 were all below €500,000;
- and assuming a total value of €120,000 available to be allocated/apportioned to these earlier years;
- what is the range of the "reduction in fees" amounts that would be required to achieve that objective?

<sup>18</sup> This hypothetical objective, is supported by comments in one of my meetings.

- (c) My analysis from the exercise I have conducted is set out in Table 6.3 below (and for clarity also assumes (for moment) that there was a refund due (or was agreed) between Tuttle / Mr. Tubridy and RTÉ for undelivered services):

**Table 6.3 – My hypothetical exercise on derivation of €20,000, €50,000 and €50,000**

	2017 €	2018 €	2019 €	
Earnings on current basis (per Figure 3.1)	511,667	545,000	545,000	
<b>Jacobs Scenario 1:</b> minimum amount required to adjust 2017 to bring published earnings below €500,000 and then split the remaining balance of the €120,000 equally between 2018 and 2019	(11,668)	(54,166)	(54,166)	(120,000)
	<b>499,999</b>	<b>490,834</b>	<b>490,834</b>	
Earnings on current basis (per Figure 3.1)	511,667	545,000	545,000	
<b>Jacobs Scenario 2:</b> minimum amount required to adjust 2018 and 2019 to bring published earnings below €500,000 and then allocate the remaining balance of the €120,000 into 2017	(29,998)	(45,001)	(45,001)	(120,000)
	<b>481,669</b>	<b>499,999</b>	<b>499,999</b>	
<b>Average of the scenario 1 and 2 adjustments</b>	<b>(20,833)</b>	<b>(49,584)</b>	<b>(49,584)</b>	
Actual adjustments made by RTÉ	(20,000)	(50,000)	(50,000)	

- 6.21 My analysis shows two things:
- (a) given the hypothetical objective stated above, the value of the adjustments required in this hypothetical calculation for 2017, 2018 and 2019 falls within a narrow range; and
  - (b) the average of the adjustments under Scenario 1 and Scenario 2, is very close to the values actually made by RTÉ of €20,000, €50,000 and €50,000.
- 6.22 As stated above, Person 2 noted that although they were comfortable with the total amount of €120,000 for under delivery of services, they were not comfortable with the spreading of this amount in the three years, 2017 to 2019 as they did not understand the methodology of the proposed spread.
- 6.23 Having conducted my exercise, on the balance of probabilities, I find that in the absence of any other further explanations, my hypothetical exercise provides a very plausible explanation as to how the values of the adjustments of €20,000, €50,000 and €50,000 were calculated or allocated by RTÉ for 2017, 2018 and 2019 respectively.
- 6.24 In relation to Ms. O’Keeffe’s comment that: “... a reasonable treatment could have been an equalisation of his earnings in the three-year period on the legitimate basis that Mr. Tubridy provided the same level of service in each of the applicable years...”. I note the phrase “equalisation of his earnings”, but I further observe from the calculation of €116,128 that it is based on five years, and on this basis it appears to me to be unlikely that the €116,128 or €120,000 relates to three years (being years 3, 4 and 5 of the Tubridy 2015 Agreement).

#### **ISSUE 4 - WHAT WAS AGREED IN JULY 2020 IN RESPECT OF UNDELIVERED SERVICES, AND IN THAT CONTEXT WAS AN OFFSET AGREED?**

- 6.25 I refer to the NK Management comments on the draft Agreement / draft Side Letter sent to Person 3 on 20 March 2020 i.e. the Marked up Version. When I met Mr. Kelly, Mr. Tubridy, and Mr. O'Malley, I asked about the Marked up Version sent by NK Management. Mr. O'Malley stated:<sup>19</sup>

"So the version then that goes back in [REDACTED] email of the 20th of March is at page 16. So what we're doing then is we're striking out the reference to set off in paragraph 3 and also in paragraph 4. Because at that stage it just didn't make sense to us that where Ryan is waiving an entitlement to 120,000 fee, it would seem absurd that that would then be set off against actual earnings he received in previous years. So we rejected it. And then importantly, page 17 is the final version that was actually signed where our amendments, I think, are fully accepted."

- 6.26 Table 6.4 below contrasts the relevant extracts of the draft Agreement / draft Side Letter (sent from RTÉ to NK Management), against the Marked up Version (sent from NK Management to RTÉ), and the final signed Agreement / Side Letter. I confirm that the signed Agreement / Side Letter has the same wording as the Marked up Version provided by NK Management on 20 March 2020.

- 6.27 At my meeting with Person 3 I asked them about paragraphs 2.3 and 2.5 of Schedule 1 of the Tubridy 2015 Agreement. They stated:

"So we would buy hours. So essentially the hours were there but not used. Now, strictly speaking it's use or lose. So we contract for them; if we don't use them, we don't have any right to recoup them but a conversation had been had with the agent saying look it, for three years in a row we didn't use the hours we had, we need to get something back here, we're haemorrhaging money and it was on that basis that this was, that was the reference."

- 6.28 In the context of Person 3's reference to "use or lose" it, I asked them about whether there was an amount due from Mr. Tubridy back to RTÉ. They stated that there was not an amount due from Mr. Tubridy back to RTÉ, and RTÉ were trying to end his contract early.

- 6.29 Person 3 separately stated that there would have been no legal entitlement for RTÉ to obtain a refund from Mr. Tubridy.

- 6.30 On the balance of probabilities, I find that no set off (or offset) had been agreed between RTÉ and NK Management / Mr. Tubridy.

<sup>19</sup> The reference to pages 16 and 17, are to the bundle of documents submitted by Mr. Kelly and Mr. Tubridy to the Oireachtas.

Undelivered services - €120,000 (€20k / €50k / €50k)

Table 6.4 - Identification of amendments and changes made and agreed

Draft – RTÉ to Mr. Kelly on 13 February 2020 and 10 March 2020	Marked up – NK Management to RTÉ on 20 March 2020	Final – signed Letter of Agreement, dated 24 July 2020
<p>[RTÉ headed paper] <b>LETTER OF AGREEMENT</b></p> <p>1. We refer to the contract for services between the Turtle Productions Limited and RTÉ dated 1 September 2015 to 31 August 2020 (the "Agreement") in relation to the services provided by the Contractor to RTÉ.</p> <p>2. The parties hereby agree to the early termination of the Agreement on 28 February 2020.</p> <p>3. It is hereby agreed that the fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro rata or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTÉ or provided by the Presenter during the Contract Term.</p> <p>4. The termination payment will be offset against the Contractor's earnings on the following terms: €20,000 for Year 3, €50,000 for Year 4 and; €50,000 for Year 5.</p> <p><b>RADIOÍ TEILIFIS ÉIREANN</b> Date:</p> <p>Agreed and Accepted</p> <p>for and on behalf of <b>TURTLE PRODUCTIONS LIMITED</b></p> <p>Date:</p>	<p>[RTÉ headed paper] <b>LETTER OF AGREEMENT</b></p> <p>1. We refer to the contract for services between the Turtle Productions Limited and RTÉ dated 1 September 2015 to 31 August 2020 (the "Agreement") in relation to the services provided by the Contractor to RTÉ.</p> <p>2. The parties hereby agree to the early termination of the Agreement on 28 February 2020.</p> <p>3. In consideration of the parties entering into the Agreement and RTÉ providing related side letters, it is hereby agreed that all pre-existing obligations or commitments terminated and neither party shall have any continuing obligations or commitments thereafter. The fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro rata or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTÉ or provided by the Presenter during the Contract Term.</p> <p>4. The termination payment will be offset against the Contractor's earnings on the following terms: €20,000 for Year 3, €50,000 for Year 4 and; €50,000 for Year 5.</p> <p><b>RADIOÍ TEILIFIS ÉIREANN</b> Date:</p> <p>Agreed and Accepted</p> <p>for and on behalf of <b>TURTLE PRODUCTIONS LIMITED</b></p> <p>Date:</p>	<p><b>RTÉ Solicitors' Office</b></p> <p><b>LETTER OF AGREEMENT</b></p> <p>1. We refer to the contract for services between the Turtle Productions Limited and RTÉ dated 1 September 2015 to 31 August 2020 (the "Agreement") in relation to the services provided by the Contractor to RTÉ.</p> <p>2. The parties hereby agree to the early termination of the Agreement on 28 February 2020.</p> <p>3. In consideration of the parties entering into the Agreement and RTÉ providing related side letters, it is hereby agreed that all pre-existing obligations or commitments terminated and neither party shall have any continuing obligations or commitments thereafter.</p> <p>Agreed and Accepted</p> <p>for and on behalf of <b>RADIOÍ TEILIFIS ÉIREANN</b></p> <p>Date: 24<sup>th</sup> July 2020</p> <p>Agreed and Accepted</p> <p><b>NOD KELLY</b> on behalf of <b>Mr. Kelly</b></p> <p>for and on behalf of <b>TURTLE PRODUCTIONS LIMITED</b></p> <p>Date: 24<sup>th</sup> July 2020</p>



**ISSUE 5 - ARE THERE ANY OTHER RELATED MATTERS TO CONSIDER?****Negotiation – the back and forth**

- 6.31 In Section 3, I set out a copy of an email which provides a composite set of email exchanges between RTÉ and NK Management (see Figure 3.4). On 20 February 2020 Ms. O’Keeffe sent an email to Mr. Kelly with red text, and on 25 February 2020 Mr. Kelly responded with blue text (RTE119). In relation to the exit fee it shows:

**Figure 6.2 – Extract from Figure 3.4**

- The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached letter and in email of 13th February 2020. This is only agreed based on the fee level of €450,000 PA for services to RTÉ as outlined below as it is owed by RTE. But not paid by RTE.

- 6.32 When I met with Mr. Kelly, Mr. O’Malley and Mr. Tubridy, the comment in blue (from Mr. Kelly) was explained to me as meaning that he (Mr. Kelly on behalf of Mr. Tubridy) was prepared to waive the €120,000 exit fee i.e. there was not an agreement to the offset. Mr. O’Malley stated that the Marked up Version sent by NK Management to RTÉ on 20 March 2020 made it clear that they were not agreeing to the offset.

**MY FINDINGS**

- 6.33 My findings from analysis in relation to undelivered services are:
- The references to “undelivered services” etc. pertain to paragraphs 2.3 and 2.5 of Schedule 1.
  - The services pertaining to paragraphs 2.3 and 2.5 of Schedule 1 were not called upon by RTÉ.
  - When considering the Tubridy 2015 Agreement there is alignment between the explanations provided to me from Person 3 and from Mr. O’Malley. Person 3 explained the position as follows: “So essentially the hours were there but not used. Now, strictly speaking it’s use or lose. So we contract for them; if we don’t use them, we don’t have any right to recoup them but a conversation had been had with the agent saying look it ...”.
  - The implication of (c) above is that under the Tubridy 2015 Agreement, RTÉ was not due a refund from Tuttle / Mr. Tubridy.
  - On the balance of probabilities, RTÉ not being due a refund is consistent with the information I have been provided in my meetings that RTÉ did not request a credit note from Tuttle, nor did Tuttle provide a credit note to RTÉ.
  - My own review of paragraphs 2.3 and 2.5 of Schedule 1, which is aligned with explanations provided by individuals who I have met, is firstly, in respect of paragraph 2.3 that the use of the word “up to” could mean one, two, three or even no events, and secondly, that in respect of paragraph 2.5 the wording appears to be conditional.

- (g) In relation to the question which I have asked myself: notwithstanding the legal position of the Tubridy 2015 Agreement, did RTÉ and Mr. Tubridy etc. separately agree during the negotiation process that there would be an amount due (e.g. a refund) from Mr. Tubridy to RTÉ for undelivered services, on balance of probabilities the answer is “no”. My reasoning is based on firstly, the fact that the relevant wording in the draft Agreement / draft Side Letter was struck out by Mr. Kelly / Mr. O’Malley / Mr. Tubridy on 20 March 2020 and that amended text represents the wording of the final signed Agreement / Side Letter signed on 24 July 2020, and secondly, meetings that I have had with individuals.
- (h) On the balance of probabilities the undelivered services were a negotiation tactic, and/or part of a negotiation strategy.
- (i) For the purposes of my Report I assume that the value of undelivered services used for the purposes of the set off, which I assume to be €120,000, had a methodology or basis of calculation similar to that set out in the Person 2 Table 6.2 above. I do not have any further evidence available to me. I find that notwithstanding this assumption, no refund was due to RTÉ, and no refund was agreed between RTÉ and NK Management for Tuttle/Mr. Tubridy.
- (j) On the balance of probabilities, no set off (or offset) had been agreed between RTÉ and NK Management / Mr. Tubridy.
- (k) As a matter of fact, the 2020 Adjustments caused the earnings figures for Mr. Tubridy in each year 2017, 2018 and 2019 to change to an amount below €500,000 from an amount above €500,000, and it was these lower amounts which were then published by RTÉ in 2021 for these years. Having conducted an exercise, on the balance of probabilities, I find that in the absence of any further explanations, my hypothetical exercise (which assumed the adjustments were made with an RTÉ objective to achieve a position where the “revised earnings” for each year 2017, 2018 and 2019 were all below €500,000)<sup>20</sup>, provides a very plausible explanation as to how the values of the adjustments of €20,000, €50,000 and €50,000 were calculated or allocated by RTÉ for 2017, 2018 and 2019 respectively (see paragraphs 6.20 to 6.23 above). Whilst my exercise provides a very plausible explanation, is not possible to be conclusive without having met all individuals to date.

<sup>20</sup> The hypothetical exercise also assumed that a refund was due by Tuttle / Mr. Tubridy to RTÉ, and as readers of this report will know I considered that assumption separately and found that no refund was due.



## 7. Accounting for the €120,000 by RTÉ

### BACKGROUND

- 7.1 In this Section of my Report, I consider the accounting for €120,000, and in that context I mean:
- (a) accounting for the exit fee of €120,000; and
  - (b) accounting for the undelivered services.
- 7.2 It is necessary for me to consider the General Ledger which is ultimately the basis from which Financial Statements are prepared, and to also consider the published earnings for Top Talent.
- 7.3 In my interactions with Ms. O’Keeffe she has noted that, up to March 2020, the Top Talent Earnings release process was subject to a well-defined procedure. Ms. O’Keeffe intimated that in their view if this detailed and rigorous process had been followed, as included in a RTÉ memorandum entitled “Top Talent audit 2012, 2013, 2014” that misstatements would not have been made. I observe that from my review of the information and documentation, together meetings with key individuals, it is not evident to me that the two step process was not followed by RTÉ.

### GENERAL LEDGER – FINANCIAL STATEMENTS

#### Financial Statements and Accruals

Accrual in 2019 for the exit fee in 2020

- 7.4 Paragraph 8.1 of the 2015 Agreement provided that RTÉ shall pay Tuttle a fee of €120,000 on the conclusion of the contract (being 31 August 2020):
- “In addition to the fees set out herein, RTÉ shall pay the Company a fee of €120,000 (plus VAT) on the conclusion of the contract (31<sup>st</sup> August 2020) PROVIDED THAT this Agreement continues in force and the Services are provided to RTÉ hereunder and that this Agreement is not subject to any earlier termination or expiry by agreement between the parties or otherwise.”
- 7.5 By reviewing various ledger accounts I have identified that the Financial Statements for RTÉ for the year ended 31 December 2019, included an accrual (i.e. a liability) as at 31 December 2019 for €120,000 payable to Tuttle. During the performance of my review I identified that RTÉ had accrued for an amount of €136,284 (being the exit fee for Mr. Tubridy as under the 2015 Agreement, of €120,000 plus an amount of €16,284 being the Non Recoverable VAT, in relation to this exit fee) as at 31 December 2019. The accounting entry for this accrual was:

- Debit P&L fees - presenters account (3710) (in the Profit & Loss Account<sup>21</sup>); and
- Credit Accruals account (B640) (in the Balance Sheet).

- 7.6 It therefore follows that the total amount for Tuttle / Mr. Tubridy recognised in the Profit & Loss Account for RTÉ in 2019 was €665,000 (being €545,000 originally sourced through PeopleSoft<sup>22</sup> plus the debit entry from the €120,000 accrual). In Section 4, I addressed the fact that during negotiations in 2020 the exit fee was waived by Mr. Tubridy.
- 7.7 Person 2 explained that RTÉ has an extremely prudent approach to accruals.
- 7.8 Person 1 explained that when RTÉ was preparing the 2019 year end and financial statements, we would have considered accruals for all known liabilities at that point in time.
- 7.9 I identified as part of my review of correspondence that Person 4 posted this accrual. Person 4 advised me that they were likely the person that posted this journal and they were instructed to post it by Person 1, after they had a conversation with Ms. O’Keeffe.
- 7.10 Person 4 noted the below in relation to the reason for the release of this accrual in 2020:
- “I asked [RTE individual] about this when the auditors queried it and she explained that he had agreed to waive it and would not be paid this as part of his new contract negotiations which were ongoing at the time.”
- 7.11 The RTÉ Board signed the Financial Statements for 2019 on 16 July 2020 and the audit opinion issued thereon. Those Financial Statements had an accrual for RTÉ exit fee of €120,000 (plus non recoverable VAT). By 16 July 2020, in my view it was known within certain circles within RTÉ that the exit fee had been agreed to be waived by Tuttle / Mr. Tubridy. The amount of €120,000, I expect, would not have been material to the Financial Statements of RTÉ. Further, a Grant Thornton audit partner has advised me that he would expect it have to be flagged as an “unadjusted audit difference” within the Audit Findings Report in order to for the auditors to discharge their ‘communication with those charged with governance’ obligations, however, given materiality no adjustment would have been required to the Financial Statements.
- 7.12 I further noted from my review of accruals that this amount was not included in the 31 December 2020 accruals listing for RTÉ, which is appropriate. I have reviewed the journal entries for the accrual and the reversal from the accruals listing.
- 7.13 The effect of the accrual in 2019, and the ultimate reversal in 2020 is that RTÉ recorded a cost (fees – presenters) in its Profit & Loss Account in 2019 of €120,000 for the exit fee, and in 2020 it had a negative cost of €120,000 in the Profit & Loss Account.

<sup>21</sup> Within the Annual Report RTÉ identify an Income Statement, for the purposes of this report, Profit and Loss Account, P&L and Income Statement all have the same meaning.

<sup>22</sup> See Appendix 1.

Not posting of €20,000, €50,000, and €50,000 to the books and records of RTÉ

- 7.14 I identified that there were adjustments made in the published earnings of Mr. Tubridy of €20,000, €50,000 and €50,000 to the years ended 31 December 2017, 31 December 2018 and 31 December 2019 respectively. I can confirm that these adjustments were not processed or recorded through Agresso (i.e. the General Ledger) of RTÉ.
- 7.15 In light of my finding in this Report that the restatements that RTÉ made in 2023 to published earnings of Mr. Tubridy are appropriate, it follows that it was also appropriate that the original adjustments were not recorded in Agresso.

## **PUBLISHED EARNINGS**

### **Accruals basis used for published earnings**

- 7.16 As mentioned at paragraph 4.42(e) in Section 4 above the Schedules against which Deloitte performed the assurance engagements were prepared on an accruals basis.
- 7.17 As stated in Section 1, the following note to RTÉ's publication of earnings for 2017 to 2019 also explains the basis of preparation.<sup>23</sup>

#### **"Basis of preparation:**

The Directors of RTÉ are responsible for the proper preparation and fair presentation of the Earnings Statement for the relevant periods.

The RTÉ Top On-Air Talent Earnings for the year ended 31 December 2017, 2018 and 2019 are prepared on an accruals basis for employees or independent contractors who have a direct relationship with RTÉ. Employee earnings include salaries and employer pension contribution. Earnings for contractors represent fees payable excluding VAT. Contractors do not earn salaries and RTÉ does not make any pension contribution on their behalf."

### **Draft Agreement / draft Side Letter**

- 7.18 As set out in Section 4 (paragraph 4.25), on 6 April 2020 at 5:34pm Mr. Collins emailed Deloitte to set up a call. Shortly afterwards at 7:01pm Mr. Collins provided Deloitte with the Marked up Version of the Agreement / Side Letter that RTÉ received from NK Management on 20 March 2020. Mr. Collins informed me that when he spoke with Deloitte on the call: "... well the conversation was that – was this sufficient if you relied on the previous draft, was this amended draft sufficient now still to rely on." (see Section 4, paragraph 4.28).
- 7.19 On 24 July 2020, NK Management sent to Person 3 an email with attached Mr. Tubridy's signed contract (i.e. the Tubridy 2020 Agreement) with the signed Agreement / Side Letter.

<sup>23</sup> <https://www.rte.ie/news/2021/0120/1190981-rte-on-air-earners/>

- 7.20 On 24 July 2020, Person 3 sent by email attaching the signed 2020 Tubridy Agreement, together with the signed Agreement / Side Letter<sup>24</sup> (copied at Figure 3.7 in Section 3 of this Report), to Mr. Collins, and [REDACTED] for their files. This email was forwarded by Mr. Collins to Person 2 also on 24 July 2020 with “FYI” attaching these two documents.
- 7.21 On 27 July 2020, Person 2 replied and asked Mr. Collins by email: “Do we have any signed agreement relating to the adjustments to fees that we are making in prior years?”
- 7.22 In response on 27 July 2020, Mr. Collins noted the following:
- “The Letter of Agreement attached to the email below is the document that covers this. It isn't specific on which years RTE are allocating the €120k to. [Deloitte] was happy with this back in March.”<sup>25</sup>
- 7.23 Mr. Collins noted that: “... it isn't specific on which years RTE are allocating the €120k to ...”. I observe that the final signed Agreement / Side Letter does not mention €120,000.
- 7.24 As stated at paragraph 3.28 above, on 29 January 2020, Ms. O’Keeffe sent the draft Agreement / draft Side Letter to Person 2 requesting that they “cast your eye over this please...”. It appears that the next time that Person 2 received the Agreement / Side Letter it was the final signed Agreement / Side Letter dated 24 July 2020: Person 2 has advised me that they consider their email to Mr. Collins on 27 July 2020 to be “flagging” that the final signed Agreement / Side Letter did not appear to support the adjustments that were made to the Top Talent schedules, hence requesting the most appropriate supporting documentation.

### Meetings with individuals – accounting for the €120,000

- 7.25 Person 1 explained in relation to the €120,000:
- “So my recollection is that there was a meeting with the CFO and the audit partner to discuss the offsetting of the 120,000. My recollection is that Deloitte were fully briefed in advance in respect of the offset proposal for 2017 to 2019 ... So I understood that the side letter allocating the 120,000 to each year, 20,000 in '17, 50,000 in '18 and 50,000 in '19 was signed and provided to the auditors.”
- “So it should have been reported as earnings in 2020.”
- 7.26 Person 2 informed me in relation to the €120,000:
- (a) Person 2 noted that on the basis of the spread of the €120,000 over the three years (being 2017 to 2019) against Mr. Tubridy’s earnings, that they would have expected an additional €120,000 to be included in the reported earnings for the year ended 31 December 2020 (e.g. Mr. Tubridy was due an exit fee of €120,000 in August 2020, and as such would be earned in 2020, this was then to be recouped against the under delivered services in 2017 to 2019 that Mr. Tubridy had already been paid for but had not delivered.)

<sup>24</sup> RTE 31467.

<sup>25</sup> In my meeting with Mr. Collins, he confirmed that this reference to “March” was referring to his call with Deloitte on 6 April 2020.

- (b) In other words on the one hand up to 2019 there would be reductions against payments made to the Talent, and in 2020 there €120,000 would be recorded as earnings in that year. This, would in total offset to NIL (minus €120,000 plus €120,000 = €0).
- (c) Person 2 was not comfortable with the allocation of the €120,000 across the years albeit s they were comfortable with the total amount.

7.27 Ms. O’Keeffe informed me that in relation to undelivered services:

"I do recall considering the treatment of waiver of the exit fee if it was agreed and as I said at our meeting on July 11, it was a zero treatment i.e. Ryan Tubridy would issue a Credit Note to RTÉ for undelivered services in the year, and this Credit Note would either be repaid to RTÉ by Ryan Tubridy in cash, or offset against a future invoice from Ryan Tubridy (such as the exit fee invoice). It was my job to look at these issues. However, it was not agreed when I left RTÉ, no agreement had been reached with Mr. Tubridy by then. Irrespective of any views offered by me at any time, decisions on how to treat the exit fee were taken by other[s] after I left RTÉ."

### Summary of explanations provided to me

7.28 Based on the facts known at the relevant time to Person 1 and Person 2, and to Ms. O’Keeffe (based on her knowledge prior to her leaving RTÉ at the end of March 2020), they confirmed to us in our meetings an expectation that Mr. Tubridy’s published earnings should have been adjusted for the following amounts:

2017:	(€20,000)
2018:	(€50,000)
2019:	(€50,000)
2020:	<u>120,000</u>
Total Net	<u>NIL</u>

7.29 Had the expectation been carried out in full, the published earnings would have been as follows:

**Table 7.1 – Illustrative scenario IF ALL adjustments been made by RTÉ to published earnings**

	2017 €	2018 €	2019 €	2020 €
Earnings – Mr. Tubridy before adjustments	511,667	545,000	545,000	466,250
Adjustments	(20,000)	(50,000)	(50,000)	120,000
	(Undelivered services)	(Undelivered services)	(Undelivered services)	(Exit fee)
Earnings – Mr. Tubridy after adjustments	<b>491,667</b>	<b>495,000</b>	<b>495,000</b>	<b>586,250</b>

7.30 I make several observations in relation to the above:

- (a) Person 1 and Person 2 were not part of the negotiating team.
- (b) Ms. O’Keeffe left RTÉ at the end of March 2020.

- (c) Ms. O’Keeffe, prior to her departure, and Mr. Collins, received the Marked up Version of the Agreement / Side Letter between 20 March 2020 and 23 March 2020 (see paragraphs 3.40 and 3.41).
- (d) All relevant individuals<sup>26</sup> who I have met, agree that the single adjustment in the amount of €120,000 did not occur in 2020. Although, in my opinion, the logic of the adjustments was not sound, instead of the aggregate of the adjustments being neutral, they actually totaled negative €120,000 for the period 2017 to 2020 because the adjustment for 2020 did not occur in 2020.

Ms. O’Keeffe maintains: “that there was a valid accounting treatment of the overall earnings from 2017, 2018, 2019 and 2020 on the basis that the Side Letter in its original format was agreed”. However, as will be seen from the below, in short, Ms. O’Keeffe has confirmed that she concurs with my opinion that the scenario at Table 7.1 was not appropriate on the basis of the final signed side letter and therefore the deductions should not have been made (with my emphasis in bold):

“... As outlined in the table [Jacobs Table 7.1], on the basis of any credit / reduction adjustments being made in 2017, 2018 and 2019, a debit / increased adjustment should have been reported in 2020 earnings. This did not occur when these figures were released in February 2023, three years after I left RTE ... This treatment aligns with your own Scenario [at Table 7.1] and the treatment is also supported by the accrual of €120,000 made in the RTE accounts ...”.

“... My assertion is that Scenario [at Table 7.1] would have been appropriate if the originally drafted Side Letter was signed. I **concur with your opinion that Scenario [at Table 7.1] was not appropriate on the basis of the final signed side letter and therefore the deductions should not have been made.**”

### My analysis

- 7.31 In my opinion the logic of the adjustments made by RTE to published earnings of €20,000 (2017), €50,000 (2018) and €20,000 (2019) was not sound given my findings, amongst other things:
- (a) the Marked up Version provided by NK Management to RTE on 20 March 2020 made significant and fundamental changes;
  - (b) no refund was actually due to RTE;
  - (c) separately NK Management / Mr. Tubridy did not agree to provide a refund; and
  - (d) over the contract period (5 years) RTE did not request nor did Tuttle provide any credit notes for undelivered services.
- 7.32 In my opinion, based on the information and documentation provided to me to date, Table 7.2 below sets out the appropriate accounting treatment that RTE should have adopted.

<sup>26</sup> Ms. O’Keeffe is not included as a “relevant individual” for the purposes of this paragraph of my Report because she left RTE at the end of March 2020.



Table 7.2 – My opinion

	2017 €	2018 €	2019 €	2020 €
Negotiation occurs	511,667	545,000	545,000	466,250
Recognition of exit fee				120,000
Waiver of exit fee (reversal of recognition of exit fee)				(120,000)
No recoupment for undelivered services				
	<b>511,667</b>	<b>545,000</b>	<b>545,000</b>	<b>466,250</b>

7.33 In 2020, I would firstly recognise the exit fee and then recognise the waiver of it.

7.34 Mr. Collins has confirmed to me his agreement to Table 7.2, noting that the bottom line agrees to the position after the 2023 Restatement by RTÉ.

### Other matter

7.35 On 16 January 2020, NK Management sent an email to RTÉ, which stated amongst other things: "... any PR set to be released by RTÉ needs to be discussed in advance of any publication, this includes both salaries and pay cuts" (see paragraph 3.26 above). NK Management state that RTÉ failed to properly engage with them / Mr. Tubridy in advance of RTÉ publishing the Top Talent earnings for 2017 to 2019 in January 2021 and that had RTÉ done so that the publication issues could have been avoided. I am informed that the RTÉ Finance team was not involved in any liaison process with the "Talent" or the Agent prior to publication of Top Talent Earnings. It should be noted that person(s) from RTÉ who may be in a position to comment on NK Management's assertion are not available at the moment to meet with me as part of my review.

### MY FINDINGS

7.36 I find as follows:

- (a) In order for RTÉ to correct the position, the adjustments in June 2023 to restate the published earnings of Mr. Tubridy for 2017 to 2019 were appropriate.
- (b) It was not agreed between the parties that there would be a recoupment of fees, nor a refund due from Tuttle to RTÉ of €120,000. On the balance of probabilities, I find that the reality became clear on 20 March 2020 and 23 March 2020 when the Marked up Version of the Agreement / Side Letter was sent by NK Management to RTÉ.
- (c) On the balance of probabilities, there were several failures which significantly contributed to RTÉ publishing incorrect earnings in respect of Mr. Tubridy for 2017 to 2019. Those were:
  - (i) The significance arising from the changes made in the Marked up Version of the Agreement / Side Letter provided by NK Management to RTÉ was not properly detected, assessed nor understood by certain key individuals in the RTÉ Finance team.
  - (ii) On 23 March 2020, those involved in Finance in RTÉ had the opportunity to identify and raise a flag that the Marked up Version of the Agreement / Side Letter did not accord with the draft Agreement / draft Side Letter, and importantly that the earlier proposed accounting treatment of adjusting 2017, 2018 and 2019 was no longer

appropriate. The individuals in the Finance team who received the email on 23 March 2020 were Ms. O’Keeffe and Mr. Collins (copied to [REDACTED]). Ms. O’Keeffe and [REDACTED] had been part of the RTE negotiation team with NK Management, whilst Mr. Collins had not.

- (iii) On 6 April 2020, Mr. Collins had a telephone discussion with Deloitte. Mr. Collins has provided an overview of that call, albeit in my view that description lacks detail. However, it appears that Mr. Collins took comfort that RTE could proceed. In my meeting with Mr. Collins (see paragraph 4.28 above) we discussed:

MR. JACOBS: Did either of you two ask the question as to whether the marked up version i.e. with all the strikeouts, yeah –

-- whether that still encapsulated the -- the earlier draft?

MR. COLLINS: Well the conversation was that -- was this sufficient if you relied on the previous draft, was this amended draft sufficient now still to rely on.

Deloitte has informed me that (see paragraph 4.30(a) above) (my emphasis in bold):

"In relation to the evidence provided by RTE, we had noted, both through enquiry of the client and review of the draft side agreement provided by the CFO in February 2020, that there were undelivered elements in the 2015 contract which were required to be accounted for in accordance with paragraph 27 of IAS 1 ... On 12 February 2020, on a telephone call, RTE's chief financial officer, verbally outlined that based on RTE's review of the services provided by Tuttle Productions, a credit was due to RTE for the under provision of services during 2017 2018 and 2019. As outlined previously, the undelivered elements were set out by the client CFO as relating to clause 2.3 and clause 2.5 of schedule 1 of the 2015 contract. **No additional evidence was provided subsequently on 6 April to counter this position.**"

Deloitte has also informed me (see paragraph 4.30(b)):

"In relation to the final signed agreement, it states "In consideration of the parties entering into the agreement and RTE providing related side letters, it is hereby agreed that all pre-existing agreements are terminated and neither party shall have any continuing obligations or entitlements thereunder." We concluded that the substance of the final signed agreement was not inconsistent with the previous draft received such that there were undelivered services in the 2015 contracts, and it was negotiated between the parties that this undelivered service was not now being sought by RTE in return for the final loyalty bonus being waived. The circumstances which were contemplated during the drafting of the initial side agreement subsequently transpired i.e. the corresponding obligations of both parties regarding undelivered services and exit fees were offset and extinguished. In effect, the intent and purpose of the initial side agreement was retained in the final signed agreement."

Deloitte has also informed me (see paragraph 4.30(c)):

We note from documents reported in the public domain by Mr. Noel Kelly that the undelivered elements of the 2015 contract were addressed in e-mail correspondence between Mr. O’Keeffe or [REDACTED] and Mr. Kelly between 19 December 2019 and 28 February 2020, ahead of the final letter of agreement being signed. Based on those documents, the undelivered elements of the contract were acknowledged by both parties which is consistent with the evidence provided by RTE at the time.

As stated above Deloitte was not engaged to perform an audit of the Top Talent earnings, but the schedules prepared by management were subject to an Independent Reasonable Assurance Report. During my review I have had the benefit of meeting Person 3 [REDACTED] Mr. Noel Kelly and Mr. O'Malley, amongst others, which has enabled me to conclude that the final signed Agreement / Side Letter did not encapsulate the draft Agreement / draft Side Letter. Access to this information has enabled me to establish that:

- the additional services in the Tubridy 2015 Agreement were use it or lose it see paragraph 3.10 above);
- consequently, no refund was due to RTE (see paragraphs 3.10 and 6.28 above);
- Mr. O'Malley has stated to me that the set off that wording in paragraphs 3 and 4 of the draft Agreement / draft Side Letter was rejected (see paragraphs 4.32(c) and 6.25 above); and
- the final signed Agreement / Side Letter excludes any reference to “set off” (Figures 3.6 and 3.7, and paragraph 4.32(d)).

There are no notes available of the call on 6 April 2020, and therefore the information that has been provided to me is based on recollection.

- (d) On the balance of probabilities I find that the dates of 20 March 2020 or 23 March 2020, and 6 April 2020 were dates on which RTE's direction could have been changed.
- (e) On 20 August 2020, Deloitte issued three signed Independent Reasonable Assurance Reports in respect of RTE Top On-Air Talent Earnings for the years ending 31 December 2017, 31 December 2018 and 31 December 2019. Deloitte sent them by email to Person 1 who forwarded them onto Mr. Collins and Person 2 (see paragraph 4.11). In addition, the three Deloitte reports were not provided by RTE Finance to the Audit and Risk Committee, or to the RTE Board, notwithstanding the fact that Deloitte had addressed the reports to the Board Members of RTE. The schedules upon which Deloitte reported explicitly included a column for adjustments and the amounts of €20,000, €50,000 and €50,000, and therefore there was a missed opportunity for the Audit and Risk Committee and the RTE Board to raise questions due to non-provision of the three Deloitte reports.
- (f) In combination factors (c) to (e) above caused the RTE Finance function to remain on the course set in February 2020 believing that it was appropriate offset the exit fee against a supposed refund of fees due from Tuttle to RTE for undelivered services. NK Management sent the Marked up Version of the Side Agreement / Letter on 23 March 2020 to RTE. I note that Ms. O'Keeffe left RTE at the end of March 2020 following the change in CFO.
- (g) Ms. O'Keeffe describes the relevance of undelivered services to RTE's negotiation strategy:

“The documents show an initial overall strategy was developed in December 2019 by RTE, whereby for 2020 – 2025 contract, RTE offered Ryan Tubridy an annual fee of €420,000, and RTE would facilitate a third party sponsorship to the value of €75,000 p.a. This negotiation strategy also included an assertion by RTE, that not all the contracted services were fully delivered as per the agreement with a view to

persuade Ryan Tubridy to offset the value of his 2020 exit payment due under the 2015 – 2020 contract ... This proposal was made to the agent Noel Kelly....”.

In the context of the Tubridy 2015 Agreement and in particular to Schedule 1 of that Agreement, Person 3 referred to the phrase “use or lose” and I am informed that RTÉ had no legal entitlement to a refund from Tuttle / Mr. Tubridy.

- (h) Whilst there is some support for a total valuation of €116,128 (say €120,000) for undelivered services used in negotiation, I have found no spreadsheet or workings which provide a specific calculation that supports each of the adjustments of €20,000 (2017), €50,000 (2018) and €50,000 (2019) that were made, noting that these amounts represented the actual adjustments made by RTÉ to Mr. Tubridy’s earnings for 2017, 2018 and 2019 respectively. Person 2 raised queries on two different occasions (see paragraphs 6.17 to 6.18 (January 2020), and 7.20 to 7.23 (July 2020)). Although I mention that there is some support for a total valuation of €116,128, ultimately the relevance of this depends on there being an entitlement for a refund, the existence of a set off etc. neither of these apply in this instance.

The email between Person 2 and Ms. O’Keeffe dated 29 January 2020 refers that RTÉ had fully audited and disclosed to 2016 (see paragraph 6.17). I understand this to mean that the Top Talent earnings up to and including 2016 had already been published (12 December 2018). It follows, it is likely that the €120,000 was allocated to only three years (2017 to 2019) was because 2016 Top Talent earnings had already been published.

Ms. O’Keeffe has described: (i) that she cannot recall the precise methodology by which the value of the undelivered services was allocated across the three years, and (ii) however, a reasonable treatment could have been an equalisation of Mr. Tubridy’s earnings in the three year period on the legitimate basis that Mr. Tubridy provided the same level of service in each of the applicable years. That reference to the same level of service in each of the applicable years is puzzling given that it appears that the total value probably placed on undelivered services as €116,128 which is based assuming five years (not three) and the maximum number of events per year per paragraphs 2.3 and 2.5 of Schedule 1 to the Tubridy 2015 Agreement.

In Section 6 (paragraph 6.23) of this Report, I stated that having conducted my exercise, on the balance of probabilities, I find that in the absence of any other further explanations, my hypothetical exercise (which assumed the adjustments were made with an RTÉ objective to achieve a position where the “revised earnings” for each year 2017, 2018 and 2019 were all below €500,000)<sup>27</sup>, provides a very plausible explanation as to how the values of the adjustments of €20,000, €50,000 and €50,000 were calculated or allocated by RTÉ for 2017, 2018 and 2019 respectively. To re-iterate:

- whilst my exercise provides a very plausible explanation, it is not possible to be conclusive without having met all individuals to date; and
- my exercise, is consistent with my findings that no refund was due to RTÉ, and together with the totality of information that I have received, **all of which supports my findings that RTÉ’s restatement in 2023 was appropriate.**

<sup>27</sup> The hypothetical exercise also assumed that a refund was due by Tuttle / Mr. Tubridy to RTÉ, and as readers of this report will know I considered that assumption separately and found no refund was due.

## 8. 2017 to 2022 earnings for Mr. Tubridy

### BACKGROUND

- 8.1 On 12 July 2023, I issued an Interim Report in relation to the Top 10 Earners in RTÉ for the period 2010 to 2022.
- 8.2 In my 12 July 2023 Report, I confirmed that in respect of 2008 to 2016, I had found no errors in the published earnings figures by RTÉ for Mr. Tubridy. I further noted that the period 2017 to 2022 remained under review at the date of this Interim Report.
- 8.3 In this section of my Report I consider my Findings on Mr. Tubridy's Earnings for the period 2017 to 2022.

### MY ANALYSIS

- 8.4 I noted that the Invoices raised in PeopleSoft the years ended 31 December 2017 to 31 December 2019 matched the published Earnings, but that in the years ending 31 December 2020 to 31 December 2022 there were accruals. I performed a reconciliation between PeopleSoft and the Original Published Earnings. No issues were identified.

**Table 8.1 – Reconciliation between Agreement, PeopleSoft and original published earnings**

Calculation of 2020 Published Earnings for Mr. Tubridy	Per annum €	Pro-rated €	New Contract from 1 April 2020
Year 5 of 2015 Agreement	545,000	136,250	3 months
Annual fee as per 2020 Agreement	440,000	330,000	9 months
Total expected for 2020		466,250	
As included in PeopleSoft		459,964	
Accrued		6,286	
		466,250	Table 1.1 before adjustments in 2023 Restatement

Calculation of 2021 Published Earnings for Mr. Tubridy	Per annum €	Reference
Annual fee as per 2020 Agreement	440,000	
As included in PeopleSoft	431,619	
Accrued	14,667	
Reversal of 2020 accrual	(6,286)	
	440,000	Table 1.1 before adjustments in 2023 Restatement

Calculation of 2022 unpublished Earnings for Mr. Tubridy	Per annum €	New Contract from 1 April 2020
Annual fee as per 2020 Agreement	440,000	3 months
Total expected for 2020		
As included in PeopleSoft	398,444	
Accrued	14,667	
Reversal of 2021 accrual	(14,667)	
December 2022 invoice raised in January 2023	41,556	
	<u>440,000</u>	

8.5 In my opinion, having regard to (a) the Terms of Reference, and (b) the fact that the 2022 earnings figures have not been published:

- for the period 2017 to 2021 inclusive, all earnings figures have been correctly restated publicly; and
- for the period 2022 unpublished earnings are correctly stated.

Table 8.2 – Restated Earnings for Mr. Tubridy

Ryan Tubridy/Tuttle Productions	Publicly available information					Not published
	2017 €	2018 €	2019 €	2020 €	2021 €	2022 €
Published earnings - original	491,667	495,000	495,000	466,250	440,000	515,000
Add						
Adjustment 1	20,000	50,000	50,000			
Adjustment 2				56,250	75,000	
Restated Earnings	<u>511,667</u>	<u>545,000</u>	<u>545,000</u>	<u>522,500</u>	<u>515,000</u>	<u>515,000</u>
	Note 1	Note 1	Note 1	Note 1	Note 1	Note 1

*Adjustment 1* On 22 June 2023 RTÉ restated the figures for Mr. Tubridy's earnings is the subject of this Report

*Adjustment 2* Amounts of €75,000 are described in my First Report dated 16 June 2023. For 2020, €56,250 represents 9/12 of €75,000 being the period 1 April 2020 to 31 December 2020.



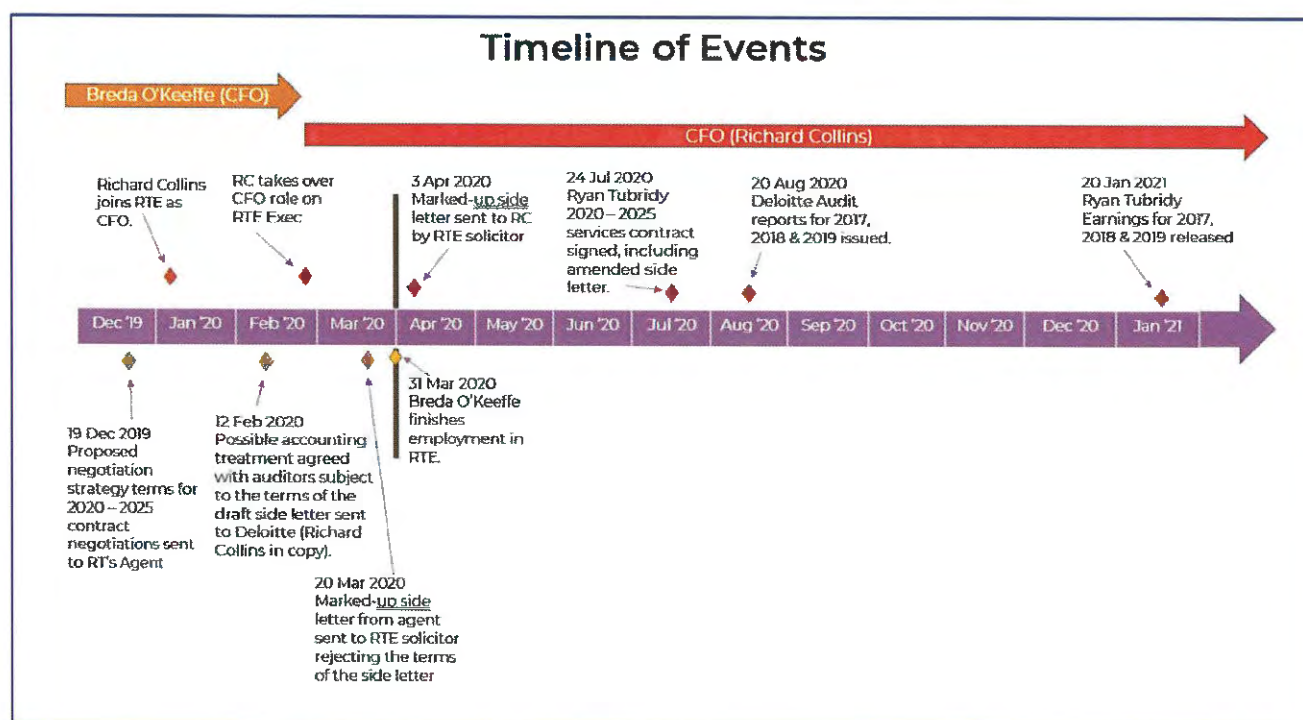
## 9. Supplemental Information

### BACKGROUND

- 9.1 In this Section of my Report, I present information that has been provided to me by individuals where I have identified it is important that this be considered by readers of the Report.

### MS. O'KEEFFE

Figure 9.1 - Timeline of events prepared by Ms. O'Keeffe and submitted to Paul Jacobs, Grant Thornton



- 9.2 Mr. Jacobs notes, as set out in Section 3, that discussions between RTE and Mr. Kelly appear to have commenced in or around October 2019.
- 9.3 Mr. Jacobs notes that Ms. O'Keeffe was also a recipient of the email dated 20 March 2020, with the marked-up Agreement / Side letter.

### OTHER

- 9.4 I understand that the role of the RTE Solicitor's Office is to provide professional legal advice to RTE on issues such as rights, obligations and risks within the contractual negotiation process and to prepare and finalise the contractual agreement, and that other parts of the business look after the commercial and financial aspects of that process.

# Appendix 1: My analysis of RTÉ proposal re new Tubridy contract

A1.1 In Section 3 of my Report, I described the “outline offer” sent by Ms. O’Keeffe to Mr. Kelly on 19 December 2019. I identified one spreadsheet with two versions Figure 3.2A (19 December 2019 sent to Mr. Kelly) and Figure 3.2B (sent internally within RTÉ on 18 December 2019).

Figure 3.2A – Attachment in email from Ms. O’Keeffe to Mr. Kelly on  
19 December 2019  
(File name: RT Dec 2019 offer.xlsx)

Figure 3.2B – Attachment in email internally within RTÉ  
sent on 18 December 2019  
(File name: RT Dec 2019 offer.xlsx)

STRICTLY PRIVATE AND CONFIDENTIAL		Desired outcomes for new contract	
<b>Proposed Offer Based on :</b> - 15 % cut to fees - Write off portion of 2017, 2018 and 2019 fees - New contract to apply from 1/1/2020 or soonest		15 % cut at fees Write off portion of 2017, 2018 and 2019 fees New contract to apply from 1/1/2020 or soonest	
<b>1 Current Contract</b>	€'000	<b>1 Current Contract</b>	€'000
Year 1 2015/2016	495	Year 1 2015/2016	495
Year 2 2016/2017	495	Year 2 2016/2017	495
Year 3 2017/2018	545	Year 3 2017/2018	545
Year 4 2018/2019	545	Year 4 2018/2019	545
Year 5 2019/2020	545	Year 5 2019/2020	545
Exit Fee of	120	Exit Fee of	120
Total Fees over the 5 year contract	2,745	Total Fees over the 5 year contract	2,745
Average fee (incl exit per annum)	549	Average fee (incl exit per annum)	549
Target fee level Less 15% Cut	467	Target fee level Less 15% Cut	467
<b>2 Exit fee offset</b>		<b>2 Exit fee offset</b>	
By agreement, the exit fee of €120k to be written off on the basis that the additional services contracted for in 2017, 2018 and 2019 were not required and were not delivered.		Exit fee of €120k to be written off on the basis that the additional services contracted for in 2017, 2018 and 2019 were not required and were not delivered.	
	€'000		€'000
Value for services not required/delivered in 2017	20	Value for services not required/delivered in 2017	20
Value for services not required / delivered in 2018	50	Value for services not required / delivered in 2018	50
Value for services not required / delivered in 2019	50	Value for services not required / delivered in 2019	50
	120		120
<b>3 Proposed value of new Contract</b>		<b>3 Proposed value of new Contract</b>	
Target annual fee level Less 15% Cut	467	Fee level	467
Fee for 5 years	2,333	For 5 years	2,333
Cross Platform loyalty fee	120	Exit fee foregone	120
Total Value required over 5 years	2,453	Total Value required over 5 years	2,453
Per annum Earnings	495	Per annum fee	495
<b>4 Proposed Offer</b>		<b>4 Proposed Offer</b>	
RTE Fee per annum	420	RTE Fee per annum	420
Commercial sponsorship with 3rd party facilitated by RTE	75	Commercial deal with 3rd party facilitated by RTE	75

A1.2 In my analysis of Figure 3.2B:

- (a) My analysis shows that the proposed €495,000 for the next 5 years actually comprised (~~€446,250~~ plus ~~€20,400~~ plus ~~€24,000~~ plus what appears to be ~~€4,350~~ for rounding):

Average fee for last 5 years (excl. exit fee) = €525,000 less 15% = ~~€446,250~~ p.a.

Plus

85% (i.e. 100% less 15%) of the exit fee pro-rated across the 5 years ( $€120,000 / 5 * 0.85$ ) = ~~€20,400~~ p.a.

Plus

~~€24,000~~ p.a. for “exit fee foregone” ( $€120,000 / 5$ )

Plus

~~€4,350~~ p.a. rounded up to €495,000.

- (b) I.e. the €495,000 recognises the exit fee twice: firstly, it includes €20,400 (being the annual equivalent @ 85% per above) and secondly, the €24,000 (being the annual equivalent per above).
- (c) It appears that the RTÉ component of the €495,000 being €420,000 actually became €440,000 (per the Tubridy 2020 Agreement described above). I note that €440,000 plus €75,000 equals €515,000.

A1.3 Analysing the RTÉ calculation on per annum basis, the €495,000 includes €20,400 of “exit fee” (valued at 85%) and a further €24,000 for “exit fee foregone”, as shown below:

Table A1.1 – Analysis of the RTÉ calculation

	Before 15% reduction €000	Less 15% reduction €000	After 15% reduction €000	
Average fee per annum	525.00	(78.75)	446.25	
Exit fee pro-rated over 5 years p.a. ( $€120,000 / 5$ )	24.00	(3.60)	20.40	
	549.00	(82.35)	466.65	Target fee level after 15% cut
Exit fee foregone (total €120,000) / 5 years			24.00	
			490.65	
			4.35	Rounding?
			495.00	RTÉ figure for “per annum fee”

A1.4 If the above-mentioned analysis is performed using Figure 3.2A, the €495,000 includes €20,400 (exit fee – annual equivalent @ 85%) and €24,000 (Cross Platform loyalty fee annual equivalent).

# Exhibit 1 – Terms of Reference

## TERMS OF REFERENCE – CONFIDENTIAL

1. The Audit and Risk Committee of RTÉ (the “**Committee**”) has directed that a review be conducted in relation to:
  - 1.1 the contracts of RTÉ’s top 10 most highly paid on-air presenters to independently validate that all remuneration figures have been correctly stated publicly and properly accounted for by RTÉ in each year during the period from 2008 to 2022 inclusive, i.e. the top 10 reported by RTÉ in each year during that period; and
  - 1.2 the understatement by RTÉ of Mr. Tubridy’s published remuneration by €120,000 in the period 2017-2019.  
(the “**Review**”).
2. The Review shall be conducted by Grant Thornton Corporate Finance Limited (“**Grant Thornton**” or the “**Reviewer**”). Arthur Cox LLP (“**Arthur Cox**”) has been appointed by the Committee to act as point of contact for the Review in respect of the conduct of the Review. The Committee and Arthur Cox will receive the output of the Review at the same time.
3. The Review arises from and is supplemental to the Report of Grant Thornton dated 16 June 2023 (the “**First Report**”).
4. The Review will consider all relevant available documentation, including without limitation commercial contracts, books of account, details of any relevant ‘barter’ accounts, electronic documents and information and accounting systems, where relevant, and Grant Thornton will meet with relevant personnel, as necessary.
5. All relevant documentation (as described above) shall be sourced and provided by RTÉ at the request of Grant Thornton directly or through Arthur Cox.
6. Confidentiality will be maintained throughout the Review to the greatest extent possible having regard to the requirements of fair procedures and other legal obligations.
7. RTÉ shall provide Grant Thornton (and where relevant Arthur Cox) with all reasonable cooperation and assistance in order to carry out the Review within the time frame specified.
8. Following consultation with Grant Thornton, the Terms of Reference may be amended (to include extending the scope of the Review) by the Committee.
9. The Review will be conducted in accordance with the principles of natural justice.
10. During the course of the Review, Grant Thornton may meet any witness or relevant person(s) with a view to establishing the facts.
11. Subject to the timing considerations set forth in paragraph 15, on completion of the Review, Grant Thornton shall produce a report for RTÉ (the “**Second Report**”) in one or more parts as required for the purposes of paragraphs 1.1. and 1.2. In advance of completing the Second Report, where appropriate to respect the principles of fair procedures, a draft of the Second Report and/or relevant extracts will be provided to individuals to afford them an opportunity to comment on its content prior to its finalisation.

## Terms of Reference

1

12. Having considered such comments (if any), Grant Thornton will finalise and submit the Second Report in one or more parts as required for the purposes of paragraphs 1.1. and 1.2.
13. The Second Report shall include details of the methodology adopted, relevant evidence gathered and Grant Thornton's findings of fact based on Grant Thornton's analysis of same.
14. Refusal or failure to co-operate with the Review by any party will not prevent the Reviewers proceeding and issuing a Second Report based on the information available .
15. It is requested that the review at 1.1, be conducted in so far as is possible as a desktop /paper review and findings reported to the Committee within 2 weeks of appointment. The findings of that element of the Review may be provided to the Committee before the conclusion of the review described in paragraph 1.2. Every effort will be made to conclude the second element of the Review, described in paragraph 1.2, within 4 weeks, however it is acknowledged that additional time may be required. Where Grant Thornton contemplates requiring additional time, it shall at the earliest available opportunity apprise the Committee of same, explain why additional time is needed, and how much additional time it believes it shall require.
16. For the avoidance of doubt the Review and Second Report shall be limited to findings of fact. Facts shall be determined on the balance of probabilities. Grant Thornton shall not offer any views on the culpability (or otherwise) of any individual or the gravity of any such culpability. Grant Thornton shall not make any observations or recommendations as regards the potential application of RTE's disciplinary proceedings or otherwise, such decisions shall be for RTE alone.
17. If required or requested, a stenographer may be present at any interviews with individuals held during the Review and/or a recording of any such interviews may be arranged. The Review shall provide any interviewees with a transcript or notes of their interview.



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19 November 2019

Ryan Tubridy



Dear Ryan

As you are aware, we have been reviewing all of RTÉ's activities for the future in light of ongoing deficits and reducing income. These financial challenges coupled with audience challenges mean that RTÉ has much to do to secure its future and to ensure that Public Service Broadcasting can be sustained in this country.

Earlier this month I outlined a series of changes across RTÉ to significantly reduce our costs and it is with this in mind that I write to you.

I recognise that RTÉ has contractual obligations to you; however notwithstanding those obligations, I am writing to ask you to take a 15% cut in your fee from 1<sup>st</sup> January 2020 and for the remainder of your contract.

I am available to discuss at your earliest convenience and would be grateful if you could contact me to arrange to meet.

Yours sincerely

**Dee Forbes**  
Director-General, RTÉ



**From:** [REDACTED]  
**To:** [REDACTED]  
**Cc:** [REDACTED]; Breda O'Keeffe; Jim Jennings  
**Subject:** RT - Following up on our meeting yesterday  
**Date:** Wednesday 20 November 2019 14:47:29  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.jpg](#)  
[image004.jpg](#)

---

[REDACTED]

Dear Noel,

I understand that you have met with Jim since our meeting on the 24<sup>th</sup> October last and that Ryan will also have been contacted in writing by Dee seeking a 15% reduction on current contracted fees. You are no doubt aware of the scale of the challenges facing RTÉ and will have read the recent announcements which outlined the changes planned across RTÉ to significantly reduce our costs. It was against this backdrop that a combined offer of €420,000 for Radio and TV services was made. As Breda explained at our meeting, this figure represents a 15% cut on Ryan's published fees for 2016 (€495,000).

When we met you were understandably disappointed with this offer given Ryan's unquestionable loyalty to RTÉ, his market value and the strong audience figures he continues to draw for both his TV and Radio shows. We cannot dispute this but the media landscape has changed significantly even since we last negotiated. Despite solid audience figures we cannot attract the same level of advertising revenues and the licence fee funding model is not providing adequate funding to RTÉ. The level of fees RTÉ negotiates with its top presenters is also coming under increased scrutiny and in a time where staff numbers, staff remuneration and the level of content and services provided by RTÉ are all under review we cannot consider any upward revision of this offer.

You had asked both at the meeting and subsequently for a separate offer for TV and Radio services and I can confirm that the offer for TV alone would be €220,000 and for radio €200,000. The reduced radio offer reflects the reduced services required; we intend to keep the programme as a daily one hour show and will be contracting for 5 hours per week rather than the 10 hours that we have currently contracted but not used.

We trust that you will give this offer serious consideration.

Yours sincerely

[REDACTED]

**RTÉ Solicitors' Office**

Donnybrook, Dublin 4

[REDACTED] [@rte.ie](mailto:[REDACTED]@rte.ie)

**From:** Noel [<mailto:Noel@cmsmarketing.com>]

**Sent:** 25 October 2019 16:10

**To:** Jim Jennings <[Jim.Jennings@rte.ie](mailto:Jim.Jennings@rte.ie)>; Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>; [REDACTED]  
[REDACTED] <[@rte.ie](mailto:[REDACTED]@rte.ie)>

**Cc:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; [REDACTED] <[@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>; Joe O'Malley <[jomalley@hayes-solicitors.ie](mailto:jomalley@hayes-solicitors.ie)>

**Subject:** Following up on our meeting yesterday

Dear [REDACTED], Breda and Jim,

Thank you for meeting myself, [REDACTED] and Joe yesterday to discuss Ryan Tubridy's contract.

As we expressed, it was an extremely disappointing meeting and we are gravely



concerned in relation to contract negotiations going forward.

As discussed, from an optics perspective we are happy to meet and discuss the various options surrounding the payments on the current contract but it will need to be paid in full. For the elimination of any doubt, Ryan is not prepared to contemplate any reduction in relation to agreed payments sums that arise during the extant contract. We can have further discussions around the level of payments that are denoted as service payments for 2017 and beyond so can you please let me know when might suit you all to meet again so that we can come to a solution that is satisfactory for both Ryan and RTÉ?

In relation to the new contract – can you please send through your offer in light of our discussions?

In this regard and as discussed, we would also like to see standalone offers for both TV and Radio as we now have to consider all options for Ryan.

I look forward to hearing from you in relation to all of the above.

Regards,

Noel

Noel Kelly

Signature

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**Noel Kelly Agent For:**

Ryan Tubridy Radio - TV Broadcaster, Columnist and Author

Joe Duffy Radio - TV Broadcaster, Columnist and Author

Claire Byrne Radio - TV Broadcaster

Dave Fanning Radio - TV Broadcaster, Columnist and Author

Pat Kenny Radio - TV Broadcaster and Columnist

Gay Byrne Radio – TV Broadcaster

Baz Ashmawy Radio - TV Broadcaster and Columnist **From the SKY hit show 50 Ways to Kill Your Mammy**

Doireann Garrihy Radio - TV Broadcaster and Social Media Personality

Donncha O'Callaghan Radio and TV Broadcaster and Former Irish International Rugby Player

Nancy Ashmawy TV Broadcaster **From the SKY hit show 50 Ways to Kill Your Mammy**

Kathryn Thomas Radio - TV Broadcaster, Columnist and Author

Conor Moore Impressionist, TV and Radio Broadcaster

Dearbhail McDonald Journalist, Broadcaster and Author

Diarmuid Gavin International Award Winning Garden Designer, TV and Radio Broadcaster, Author and Columnist



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Busy



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me

Options



Categorize

▼

Tags



Private



Scheduling

poll

FindTime



## 11.15 Meeting pre NK meeting

## Tracking



Mon 12/16/2019 11:15 AM - 11:45 AM

## Organizer



Dee's Office, Third Floor, Admin

Dee Forbes

**DF** Sent on Sunday, 7/19/2022  
12:56 AM



Hi Jim and Breda,

## Attendees

Dee would like to meet with you today @11.15am please  
if possible prior to meeting Noel Kelly at 12noon.

▼ Yes: 3

Many thanks,



Jim Jennings  
Required



Breda O'Keeffe  
Required



Actions

Options

Tags

FindTime

## Meeting Noel Kelly

🕒 Mon 12/16/2019 12:00 PM - 1:00 PM

📍 Dee's Office, Third Floor, Admin Building

☰ Breda, Meeting in for Noel Kelly @ 12 on Monday.. not sure if you plan on attending but sending placeholder. thanks,  
[REDACTED]

## Tracking

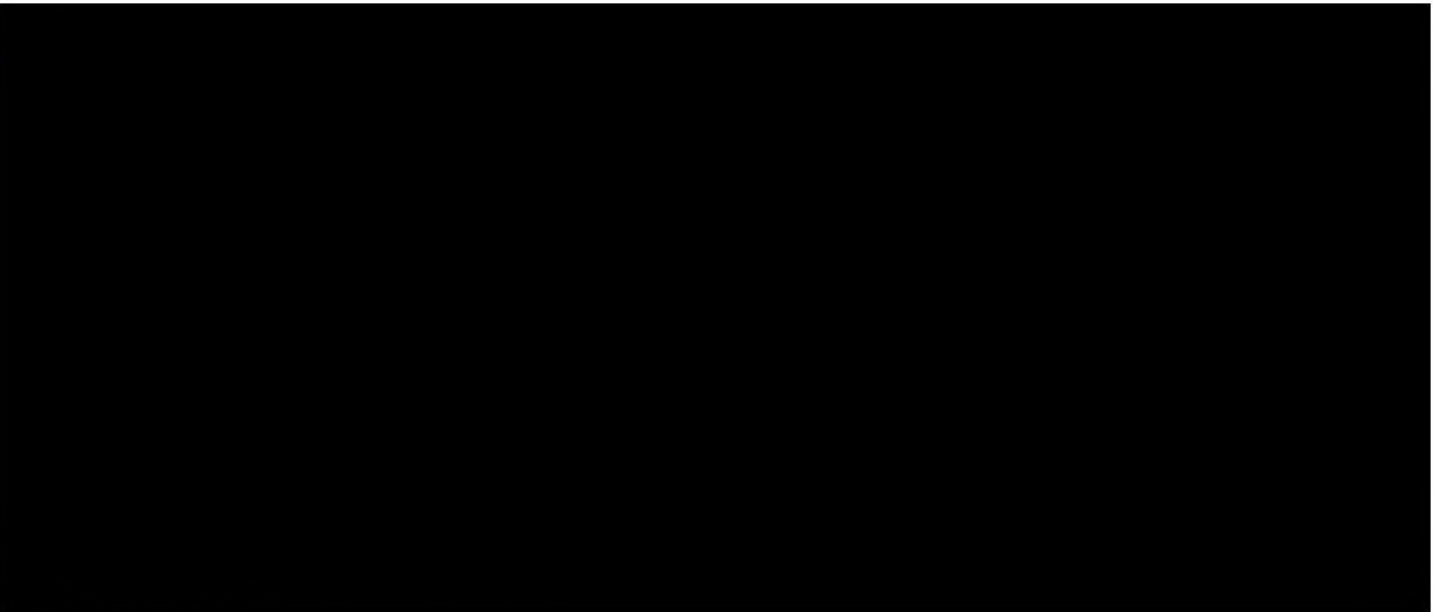
### Organizer

**DF** Dee Forbes  
Sent on Sunday, 7/19/2020 12:56 AM

### Attendees

✓ Yes: 1

**BO** Breda O'Keeffe  
Required



**From:** Breda O'Keeffe

**Sent:** 19 December 2019 11:09

**To:** [REDACTED]@nkmanagement.ie; Noel <noel@cmsmarketing.com>

**Cc:** Breda O'Keeffe <Breda.OKeeffe@rte.ie>; [REDACTED]@rte.ie>

**Subject:** Tuttle Productions

Hi Noel, [REDACTED]

Following up from our meeting earlier this week, please find attached outline offer as discussed.  
Please call me if you have any queries on the attached.

I hope you both have a lovely Xmas and New Year with your families.

regards

Breda



## STRICTLY PRIVATE AND CONFIDENTIAL

### Proposed Offer Based on :

- 15 % cut to fees
- Write off portion of 2017, 2018 and 2019 fees
- New contract to apply from 1/1/2020 or soonest

<b>1 Current Contract</b>	<b>€'000</b>
<i>Year 1 2015/2016</i>	495
<i>Year 2 2016/2017</i>	495
<i>Year 3 2017/2018</i>	545
<i>Year 4 2018/2019</i>	545
<i>Year 5 2019/2020</i>	545
<i>Exit Fee of</i>	120
<i>Total Fees over the 5 year contract</i>	<b>2,745</b>
<i>Average fee (incl exit per annum)</i>	<b>549</b>
<b>Target fee level Less 15% Cut</b>	<b>467</b>

### 2 Exit fee offset

By agreement, the exit fee of €120k to be written off on the basis that the additional services contracted for in 2017, 2018 and 2019 were not required and were not delivered.

	<b>€'000</b>
Value for services not required/delivered in 2017	20
Value for services not required / delivered in 2018	50
Value for services not required / delivered in 2019	50
	<b>120</b>

### 3 Proposed value of new Contract

Target annual fee level Less 15% Cut	<b>467</b>
Fee for 5 years	2,333
Cross Platform loyalty fee	120
Total Value required over 5 years	<b>2,453</b>
<b>Per annum Earnings</b>	<b>495</b>

### 4 Proposed Offer

RTE Fee per annum	420
Commercial sponsorship with 3rd party facilitated by RTE	75



From: Noel [mailto:Noel@csmmarketing.com]

Sent: 16 January 2020 13:35

To: Dee Forbes <dee.forbes@rte.ie>; [redacted]@rte.ie; Breda O'Keeffe

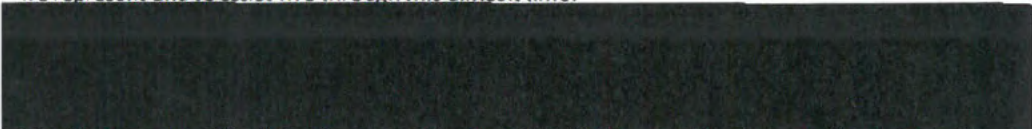
<Breda.OKeeffe@rte.ie>; Joe O'Malley <jomalley@hayes-solicitors.ie>

Cc: Noel <Noel@csmmarketing.com>; [redacted]@nkmanagement.ie; Jim Jennings  
<Jim.Jennings@rte.ie>

Subject: FW: Follow Up

Dear Dee, [redacted] and Breda,

Lovely to see you all yesterday evening. I thought it was a very productive meeting, I feel that we are all working extremely hard to come to an agreement on all contracts ensuring fairness to the Talent that we represent and to assist RTÉ through this difficult time.



Considering our lengthy discussions regarding Ryan Tubridy I have outlined our position below.

- €450,000 per contract year paid and guaranteed by RTÉ
- €75,000 from commercial relationship
  - Terms and conditions of this:
    - Underwritten and guaranteed by RTÉ
    - Invoiced from NK Management to the commercial brand
    - Maximum of three PA's per annum by Ryan which have to be in association with RTÉ activity
    - All activity and contract details to be all agreed with NK Management before discussing with the commercial brand
- The fees above include the €120,000 owed to Ryan from his current contract
- Five year contract
- Less services:
  - Suggestion of four less Late Late Shows per contract year to be discussed and agreed
  - The Late Late Show to finish by 11.30pm every Friday
  - Reduction of radio shows to be discussed
- Letter of guarantee from the Director General that there will be no further cuts to the new contract, for the duration of the contract

- Permission for outside work by Ryan to be granted once the brand work does not conflict directly with TV or radio programme sponsors
- Need to discuss commercial rights for the Late Late Toy Show separately

Please note that these matters are private and confidential. Any PR set to be released by RTÉ needs to be discussed in advance of any publication, this includes both salaries and pay cuts. We look forward to hearing from you and we are available to meet if you would like to discuss anything in further detail.

Regards,  
Noel

**Noel Kelly**  
CEO

Unit B2, Calmount Office Park,  
Ballymount, D12.  
[cmsmarketing.com](http://cmsmarketing.com)



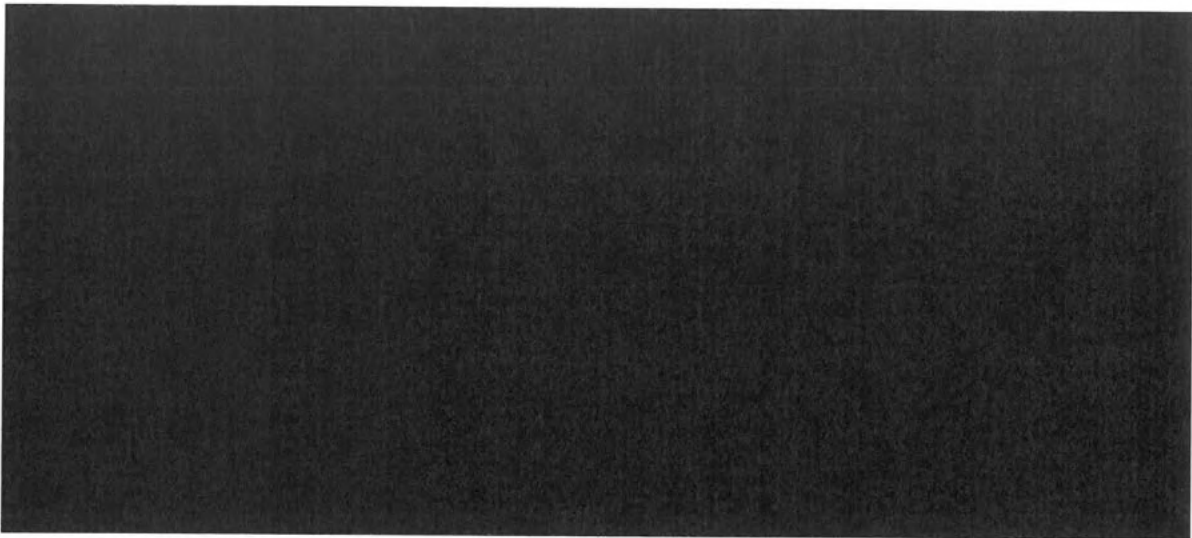
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[www.nkmanagement.ie](http://www.nkmanagement.ie)

**Noel Kelly Agent For:**

Ryan Tubridy Radio - TV Broadcaster, Columnist and Author  
Joe Duffy Radio - TV Broadcaster, Columnist and Author  
Claire Byrne Radio - TV Broadcaster  
Dave Fanning Radio - TV Broadcaster, Columnist and Author  
Pat Kenny Radio - TV Broadcaster and Columnist  
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Craig Doyle Radio - TV Broadcaster  
Tom Dunne Radio - TV Broadcaster, Columnist, Voiceover Artist and Musician  
Caitriona Perry Radio - TV Broadcaster and Author  
Colette Fitzpatrick Radio - TV Broadcaster and Columnist  
Maia Dunphy Radio - TV Broadcaster, Columnist and Author  
Dermot Whelan Radio - TV Broadcaster, Comedian, Mental Wellness Speaker and Voiceover Artist





**From:** Noel [mailto:Noel@cmsmarketing.com]

**Sent:** 19 February 2020 15:08

**To:** Breda O'Keeffe <Breda.OKeeffe@rte.ie>; [REDACTED]@nkmanagement.ie>; jomalley@hayes-solicitors.ie

**Cc:** Dee Forbes <dee.forbes@rte.ie>; Jim Jennings <Jim.Jennings@rte.ie>; [REDACTED]@rte.ie>; Noel <Noel@cmsmarketing.com>

**Subject:** Private and Confidential: Tuttle Productions

Dear Breda,

Following our discussion yesterday, we had a meeting with our client and we are coming back to you on our position.

- We can agree to a fee of €435,000 per contract year for 38 Late Late Shows and 205 radio shows, with a sign off fee of €75,000 at the end of the 5 year contract in a side letter agreement. This represents a 41% reduction over the past five years.
- As discussed the fee from the commercial agreement would be €75,000 per contract year to cover three Late Late Show host style appearances (one Dublin and two outside of Dublin) we would also need a side letter agreement from RTE to guarantee and underwrite this fee for the duration of this contract and beyond into the next contract.
- A five year contract commencing 1st March 2020.
- Reduced services:
  - o In addition to the Country and Western Show, The Late Late Show run to include three pre recorded shows, one at Easter, one for the first show of the New Year/Christmas and another which would be agreed locally with Ryan and the production team.
  - o The Late Late Show to finish @11.30pm every Friday from the beginning of the new contract.
  - o An extra week non service on radio.
- A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract.
- Permission for Ryan to work outside would be reviewed on a case by case

basis and final sign off with the Director General.  
· The Late Late Toy Show Live – as agreed we look forward to discussing this in more detail as another commercial arrangement.

We look forward to concluding all of the above and getting the contract signed asap.

Regards,

Noel



Signature

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**Noel Kelly Agent For:**

Ryan Tubridy Radio - TV Broadcaster, Columnist and Author

Joe Duffy Radio - TV Broadcaster, Columnist and Author

Claire Byrne Radio - TV Broadcaster

Dave Fanning Radio - TV Broadcaster, Columnist and Author

Pat Kenny Radio - TV Broadcaster and Columnist

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Craig Doyle Radio - TV Broadcaster

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Caitriona Perry Radio – TV Broadcaster and Author

Colette Fitzpatrick Radio – TV Broadcaster and Columnist

Maia Dunphy Radio – TV Broadcaster, Columnist and Author

Dermot Whelan Radio – TV Broadcaster, Comedian, Mental Wellness Speaker and Voiceover Artist

Dermot Bannon Architect, Broadcaster and Author

Erin O'Connor Super Model and TV Broadcaster  
David Coleman Clinical Psychologist, Radio - TV Broadcaster, Author and Columnist  
Karl Henry Fitness Expert, Radio - TV Broadcaster, Columnist and Author  
Dr Nina Byrnes Doctor, Radio - TV Broadcaster, Author and Columnist  
Dr Ciara Kelly Doctor, Radio – TV Broadcaster and Columnist  
Aoife Hearne Dietitian, Radio - TV Broadcaster and Author  
Pete Wedderburn Veterinary Surgeon, Radio – TV Broadcaster, Columnist and Author  
Declan O'Donnell Architect, Broadcaster, Columnist and Author  
Celine Byrne Internationally Acclaimed Irish Soprano and Media Personality  
Aidan Power Radio - TV Broadcaster  
Bernard Dunne World Champion Boxer, Radio - TV Broadcaster and Author  
Sonia O'Sullivan Olympic Medalist, Athletics Consultant, Broadcaster, Author and Columnist  
Anna Geary TV- Radio Broadcaster, Athlete, Performance and Wellbeing Coach and Columnist  
Derry Clarke Michelin Star Chef, Radio – TV Broadcaster, Columnist and Author  
Oliver Dunne Michelin Star Chef, Radio and TV Broadcaster  
Paul Flynn Award Winning Chef, TV Broadcaster, Columnist and Author  
Martin Shanahan Award Winning Chef, TV Broadcaster and Author  
Mark Moriarty Award Winning Chef and Broadcaster  
Gary O'Hanlon Award Winning Chef, TV-Radio Broadcaster and Columnist  
Martin King Radio - TV Broadcaster, Author and Voiceover Artist  
Lottie Ryan Radio - TV Broadcaster and Columnist  
Keith Walsh Radio and TV Broadcaster  
Joanne Cantwell Sports Radio and TV Broadcaster  
Jenny Buckley TV Broadcaster and Voiceover Artist  
Jess Kelly Radio - TV Broadcaster and Tech Expert  
Yvonne Connolly TV Broadcaster, Cook and Columnist  
Karen Koster TV Broadcaster and Columnist  
Emma O'Driscoll Radio - TV Broadcaster, Author, Voiceover Artist and Singer  
Tracy Piggott Radio - TV Broadcaster and Columnist  
Kian Egan Broadcaster and Musician  
Ciara Doherty Radio - TV Broadcaster and Barrister  
Cormac O'hEadhra Radio Broadcaster  
Sinead Kennedy TV Broadcaster  
Steve Lillywhite Grammy Award Winning Record Producer

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**From:** Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

**Sent:** Thursday 13 February 2020 11:42

**To:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)> [REDACTED] >;



[jomalley@hayes-solicitors.ie](mailto:jomalley@hayes-solicitors.ie)

**Cc:** Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>; Jim Jennings <[Jim.Jennings@rte.ie](mailto:Jim.Jennings@rte.ie)>; [REDACTED]  
[REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>; Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

**Subject:** Tuttle Productions

Dear Noel, [REDACTED]

We have had a number of productive discussions internally where we considered all the elements of your proposal. We can agree to many of your proposals as we too are very keen to conclude a new contract with Ryan for his services.

Here is our updated proposal and we look forward to discussing with you further on Tuesday when we meet.

- We can meet you half way and increase the fee offer to €435,000 per contract year. This represents a 12% reduction on the last published earnings for Ryan, which we have to be cognisant of given RTE's commitment to reduce top talent fees by 15%.
- €75,000 from a commercial relationship. We have progressed discussions with a 3rd party and look forward to discussing this with you in more detail next Tuesday.
- A five year contract commencing 1st March 2020.
- The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached side letter.
- Reduced services:
  - o The Late Late Show run to include two pre recorded shows, one at Easter and one for the first show of the New Year which would give Ryan and the team a longer break at Christmas.
  - o We will endeavor to ensure that the Late Late Show finishes by 11.30pm every Friday with the exception of the last quarter of each year where commercial revenue would be adversely effected.
  - o An extra week non service on radio
- A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract.
- Permission for Ryan to work outside would be reviewed on a case by case basis.

We look forward to meeting you next Tuesday to discuss further

regards

Breda



Donnybrook, Dublin 4

T: [REDACTED] M: E: [Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)  
M: [REDACTED] [www.rte.ie](http://www.rte.ie) | | [LinkedIn/RTÉ](#)

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From: Breda O'Keeffe

Sent: 20 February 2020 16:32

To: Noel <noel@cmsmarketing.com>; [REDACTED]@nkmanagement.ie>

Cc: Dee Forbes <dee.forbes@rte.ie>; Jim Jennings <Jim.Jennings@rte.ie>; [REDACTED]@rte.ie>;

Breda O'Keeffe <Breda.OKeeffe@rte.ie>

Subject: Private and Confidential: Tuttle Productions

Hi Noel and [REDACTED]

Thank you for your prompt follow up from Tuesday's meeting. We thought the meeting was very helpful and we note your updated position below which we have discussed internally and the response below is our final position. I'll take each of your points in turn which I have copied from your email and shown in italics below together with our response in red. I also have included the point on the exit fee (in red also) under the current contract which was included in our 13th Feb email.

We look forward to hearing from you as we too are keen to conclude the contract.

regards

Breda

- *We can agree to a fee of €435,000 per contract year for 38 Late Late Shows and 205 radio shows, with a sign off fee of €75,000 at the end of the 5 year contract in a side letter agreement. This represents a 41% reduction over the past five years. The inclusion of a sign off fee was not discussed at our meeting and should it have been, we would have relayed to you that as a policy we no longer pay exit fees as they are problematic for us. We explained our position yesterday on the €435,000 pa fee and also agreed to extend the start date to 1st April 2020 as a modest gesture in this regard.*
- *As discussed the fee from the commercial agreement would be €75,000 per contract year to cover three Late Late Show host style appearances (one Dublin and two outside of Dublin) we would also need a side letter agreement from RTE to guarantee and underwrite this fee for the duration of this contract and beyond into the next contract. We made good progress on what the commercial agreement would be and we agree to one in Dublin and two outside Dublin which are RTÉ led LLS events and we can provide you with a side letter to underwrite this fee for the duration of the contract.*
- *A five year contract commencing 1st March 2020. See above we agreed contract to commence on 1st April 2020.*
- *The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached letter and in email of 13th February 2020.*
- *Reduced services:*
  - *In addition to the Country and Western Show, The Late Late Show run to include three pre recorded shows, one at Easter, one for the first show of the New Year/Christmas and another which would be agreed locally with Ryan and the production team. We*

- agreed 3 pre records (plus Country & Western show) in a year where there are 38 LLS's. In years where there are less than 38 shows, there will be less flexibility & options and we will agree 2 pre records (plus Country & Western show)
- o *The Late Late Show to finish @11.30pm every Friday from the beginning of the new contract.- Agreed except for Q4 (Sept to Dec of each year) where we may extend beyond 11:30pm given the commercial impact.*
- o *An extra week non service on radio. Agreed and to confirm that this means 205 radio shows per year as noted above*
- *A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract. Agreed subject to any changes in legislation which may cap or curtail presenter fees which are outside our control.*
- *Permission for Ryan to work outside would be reviewed on a case by case basis and final sign off with the Director General. Agreed*
- *The Late Late Toy Show Live – as agreed we look forward to discussing this in more detail as another commercial arrangement. Agreed - should the project progress further we will discuss as a separate arrangement to this contract*

We look forward to concluding all of the above and getting the contract signed asap.

Regards,  
Noel

---

**From:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>

**Sent:** Wednesday 19 February 2020 15:07

**To:** Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>; [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>; [jomalley@hayes-solicitors.ie](mailto:jomalley@hayes-solicitors.ie) <[jomalley@hayes-solicitors.ie](mailto:jomalley@hayes-solicitors.ie)>

**Cc:** Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>; Jim Jennings <[Jim.Jennings@rte.ie](mailto:Jim.Jennings@rte.ie)>; [REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>; Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>

**Subject:** Private and Confidential: Tuttle Productions

Dear Breda,

Following our discussion yesterday, we had a meeting with our client and we are coming back to you on our position.

- We can agree to a fee of €435,000 per contractyear for 38 Late Late Shows and 205 radio shows, with a sign off fee of €75,000 at the end of the 5 yearcontract in a side letter agreement. This represents a 41% reduction over the past five years.
- As discussed the fee from the commercial agreement would be €75,000 per contract year to cover three Late Late Show host style appearances (one Dublin and two outside of Dublin) we would also need a side letter agreement from RTE to guarantee and underwrite this fee for the duration of this contract and beyond into the next contract.
- A five year contract commencing 1st March 2020.
- Reduced services:
  - o In addition to the Country and Western Show, The Late Late Show run to include three pre recorded shows, one at Easter, one for the first show of the New Year/Christmas and another which would be agreed locally with Ryan and the production team.
  - o The Late Late Show to finish @11.30pm every Friday from the beginning of the new contract.
  - o An extra week non service on radio.
- A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract.
- Permission for Ryan to work outside would be reviewed on a case by case basis and final sign off with the Director General.
- The Late Late Toy Show Live – as agreed we look forward to discussing this in more detail as another commercial arrangement.

We look forward to concluding all of the above and getting the contract signed asap.

Regards,  
Noel

**Noel Kelly**  
CEO

Unit B2, Calmount Office Park,  
Ballymount, D12.  
cmsmarketing.com



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**Noel Kelly Agent For:**

Ryan Tubridy Radio - TV Broadcaster, Columnist and Author  
Joe Duffy Radio - TV Broadcaster, Columnist and Author  
Claire Byrne Radio - TV Broadcaster  
Dave Fanning Radio - TV Broadcaster, Columnist and Author  
Pat Kenny Radio - TV Broadcaster and Columnist  
Baz Ashmawy Radio - TV Broadcaster and Columnist **From the SKY hit show 50 Ways to Kill Your Mammy**  
Doireann Garrihy Radio - TV Broadcaster and Social Media Personality  
Donncha O'Callaghan Radio and TV Broadcaster and Former Irish International Rugby Player  
Nancy Ashmawy TV Broadcaster **From the SKY hit show 50 Ways to Kill Your Mammy**  
Kathryn Thomas Radio - TV Broadcaster, Columnist and Author  
Conor Moore Impressionist, TV and Radio Broadcaster  
Dearbhail McDonald Journalist, Broadcaster and Author  
Diarmuid Gavin International Award Winning Garden Designer, TV and Radio Broadcaster, Author and Columnist  
Craig Doyle Radio - TV Broadcaster  
Tom Dunne Radio - TV Broadcaster, Columnist, Voiceover Artist and Musician  
Caitriona Perry Radio – TV Broadcaster and Author  
Colette Fitzpatrick Radio – TV Broadcaster and Columnist  
Maia Dunphy Radio – TV Broadcaster, Columnist and Author  
Dermot Whelan Radio – TV Broadcaster, Comedian, Mental Wellness Speaker and Voiceover Artist  
Dermot Bannon Architect, Broadcaster and Author  
Erin O'Connor Super Model and TV Broadcaster  
David Coleman Clinical Psychologist, Radio - TV Broadcaster, Author and Columnist  
Karl Henry Fitness Expert, Radio - TV Broadcaster, Columnist and Author  
Dr Nina Byrnes Doctor, Radio - TV Broadcaster, Author and Columnist  
Dr Ciara Kelly Doctor, Radio – TV Broadcaster and Columnist  
Aoife Hearne Dietitian, Radio - TV Broadcaster and Author  
Pete Wedderburn Veterinary Surgeon, Radio – TV Broadcaster, Columnist and Author  
Declan O'Donnell Architect, Broadcaster, Columnist and Author  
Celine Byrne Internationally Acclaimed Irish Soprano and Media Personality  
Aidan Power Radio - TV Broadcaster  
Bernard Dunne World Champion Boxer, Radio - TV Broadcaster and Author  
Sonia O'Sullivan Olympic Medalist, Athletics Consultant, Broadcaster, Author and Columnist  
Anna Geary TV- Radio Broadcaster, Athlete, Performance and Wellbeing Coach and Columnist  
Derry Clarke Michelin Star Chef, Radio – TV Broadcaster, Columnist and Author  
Oliver Dunne Michelin Star Chef, Radio and TV Broadcaster  
Paul Flynn Award Winning Chef, TV Broadcaster, Columnist and Author  
Martin Shanahan Award Winning Chef, TV Broadcaster and Author  
Mark Moriarty Award Winning Chef and Broadcaster  
Gary O'Hanlon Award Winning Chef, TV-Radio Broadcaster and Columnist



Martin King Radio - TV Broadcaster, Author and Voiceover Artist  
Lottie Ryan Radio - TV Broadcaster and Columnist  
Keith Walsh Radio and TV Broadcaster  
Joanne Cantwell Sports Radio and TV Broadcaster  
Jenny Buckley TV Broadcaster and Voiceover Artist  
Jess Kelly Radio - TV Broadcaster and Tech Expert  
Yvonne Connolly TV Broadcaster, Cook and Columnist  
Karen Koster TV Broadcaster and Columnist  
Emma O'Driscoll Radio - TV Broadcaster, Author, Voiceover Artist and Singer  
Tracy Piggott Radio - TV Broadcaster and Columnist  
Kian Egan Broadcaster and Musician  
Ciara Doherty Radio - TV Broadcaster and Barrister  
Cormac O'hEadhra Radio Broadcaster  
Sinead Kennedy TV Broadcaster  
Steve Lillywhite Grammy Award Winning Record Producer

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email: [info@nkmanagement.ie](mailto:info@nkmanagement.ie) + [REDACTED]

---

**From:** Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

**Sent:** Thursday 13 February 2020 11:42

**To:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>; [jomalley@hayes-solicitors.ie](mailto:jomalley@hayes-solicitors.ie)

**Cc:** Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>; Jim Jennings <[Jim.Jennings@rte.ie](mailto:Jim.Jennings@rte.ie)>; [REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>;

Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

**Subject:** Tuttle Productions

Dear Noel, [REDACTED]

We have had a number of productive discussions internally where we considered all the elements of your proposal. We can agree to many of your proposals as we too are very keen to conclude a new contract with Ryan for his services.

Here is our updated proposal and we look forward to discussing with you further on Tuesday when we meet.

- We can meet you half way and increase the fee offer to €435,000 per contract year. This represents a 12% reduction on the last published earnings for Ryan, which we have to be cognisant of given RTE's commitment to reduce top talent fees by 15%.
- €75,000 from a commercial relationship. We have progressed discussions with a 3rd party and look forward to discussing this with you in more detail next Tuesday.
- A five year contract commencing 1st March 2020.
- The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached side letter.
- Reduced services:
  - o The Late Late Show run to include two pre recorded shows, one at Easter and one for the first show of the New Year which would give Ryan and the team a longer break at Christmas.
  - o We will endeavor to ensure that the Late Late Show finishes by 11.30pm every Friday with the exception of the last quarter of each year where commercial revenue would be adversely effected.
  - o An extra week non service on radio



- A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract.
  - Permission for Ryan to work outside would be reviewed on a case by case basis.
- We look forward to meeting you next Tuesday to discuss further  
regards  
Breda



**BREDA O'KEEFFE** Chief Financial Officer

Donnybrook, Dublin 4

T: + [REDACTED] M: E: [Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)  
M: + [REDACTED] [www.rte.ie](http://www.rte.ie) | | LinkedIn/RTÉ

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**From:** Noel [mailto:Noel@cmsmarketing.com]

**Sent:** 25 February 2020 17:36

**To:** Breda O'Keeffe <Breda.OKeeffe@rte.ie>; Jim Jennings <Jim.Jennings@rte.ie>; [REDACTED]  
[REDACTED]@rte.ie>; Dee Forbes <dee.forbes@rte.ie>

**Cc:** jomalley@hayes-solicitors.ie; Noel <Noel@cmsmarketing.com>; [REDACTED]  
[REDACTED]@nkmanagement.ie>

**Subject:** FW: Private and Confidential: Tuttle Productions

Dear Breda,

Thank you for coming back to us in relation to Ryan Tubridy.

I have included our notes in blue below.

I look forward to hearing from you and I am free for a call if you would like to discuss over the phone?

Regards,

Noel

*We can agree to a fee of €435,000 per contract year for 38 Late Late Shows and 205 radio shows, with a sign off fee of €75,000 at the end of the 5 year contract in a side letter agreement. This represents a 41% reduction over the past five years. The inclusion of a sign off fee was not discussed at our meeting and should it have been, we would have relayed to you that as a policy we no longer pay exit fees as they are problematic for us. We explained our position yesterday on the €435,000 pa fee and also agreed to extend the start date to 1st April 2020 as a modest gesture in this regard. €435,000 has never been our agreement or understanding, you brought this up at the last meeting after we had previously discussed €450,000 which represents a €95,000 reduction per annum as well as the €120,000 sign off from Ryan's current contract is not being paid by RTE. This offers RTE a saving of €595,000 over the five years for the new proposed contract based on RTE's remuneration for services set out below for a fee of €450,000.*

*As discussed the fee from the commercial agreement would be €75,000 per contract year to cover three Late Late Show host style appearances (one Dublin and two outside of Dublin) we would also need a side letter agreement from RTE to guarantee and underwrite this fee for the duration of this contract and beyond into the next contract. We made good progress on what the commercial agreement would be and we agree to one in Dublin and two outside Dublin which are RTE led LLS events and we can provide you with a side letter to underwrite this fee for the duration of the contract. This is fine and we will need full view of this contract before it is signed.*



- A five year contract commencing 1st March 2020. See above we agreed contract to commence on 1st April 2020. We are happy for the new contract to start from March 1<sup>st</sup> once all of the terms are agreed.
- The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached letter and in email of 13th February 2020. This is only agreed based on the fee level of €450,000 PA for services to RTE as outlined below as it is owed by RTE But not paid by RTE.
- Reduced services:
  - o In addition to the Country and Western Show, The Late Late Show run to include three pre recorded shows, one at Easter, one for the first show of the New Year/Christmas and another which would be agreed locally with Ryan and the production team. We agreed 3 pre records (plus Country & Western show) in a year where there are 38 LLS's. In years where there are less than 38 shows, there will be less flexibility & options and we will agree 2 pre records (plus Country & Western show) We can only agree to the 3 pre records (plus Country & Western show) despite the number of LLS's per year.
  - o The Late Late Show to finish @11.30pm every Friday from the beginning of the new contract. - Agreed except for Q4 (Sept to Dec of each year) where we may extend beyond 11:30pm given the commercial impact. We cannot agree to this, reduced fee has to reflect a reduced level of services so the show must finish @11.30pm every Friday unless under exceptional circumstances.
  - o An extra week non service on radio. Agreed and to confirm that this means 205 radio shows per year as noted above Fine
- A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract. Agreed subject to any changes in legislation which may cap or curtail presenter fees which are outside our control. Of course this is outside of your control so there is no need to state that in the letter of guarantee.
- Permission for Ryan to work outside would be reviewed on a case by case basis and final sign off with the Director General. Agreed We need a guarantee that this is reasonable and will only be in the case if it conflicts with sponsors of the Late Late Show and The Ryan Tubridy Radio Show.
- The Late Late Toy Show Live – as agreed we look forward to discussing this in more detail as another commercial arrangement. Agreed - should the project progress further we will discuss as a separate arrangement to this contract I have sent a separate note to Dee in relation to this.

**From:** Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

**Sent:** 20 February 2020 16:32

**To:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>

**Cc:** Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>; Jim Jennings <[Jim.Jennings@rte.ie](mailto:Jim.Jennings@rte.ie)>; [REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>; Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

**Subject:** Private and Confidential: Tuttle Productions

Hi Noel and [REDACTED]



Thank you for your prompt follow up from Tuesday's meeting. We thought the meeting was very helpful and we note your updated position below which we have discussed internally and the response below is our final position. I'll take each of your points in turn which I have copied from your email and shown in italics below together with our response in red. I also have included the point on the exit fee (in red also) under the current contract which was included in our 13th Feb email.

We look forward to hearing from you as we too are keen to conclude the contract.

regards

Breda

- *We can agree to a fee of €435,000 per contract year for 38 Late Late Shows and 205 radio shows, with a sign off fee of €75,000 at the end of the 5 year contract in a side letter agreement. This represents a 41% reduction over the past five years. The inclusion of a sign off fee was not discussed at our meeting and should it have been, we would have relayed to you that as a policy we no longer pay exit fees as they are problematic for us. We explained our position yesterday on the €435,000 pa fee and also agreed to extend the start date to 1st April 2020 as a modest gesture in this regard.*
- *As discussed the fee from the commercial agreement would be €75,000 per contract year to cover three Late Late Show host style appearances (one Dublin and two outside of Dublin) we would also need a side letter agreement from RTE to guarantee and underwrite this fee for the duration of this contract and beyond into the next contract. We made good progress on what the commercial agreement would be and we agree to one in Dublin and two outside Dublin which are RTÉ led LLS events and we can provide you with a side letter to underwrite this fee for the duration of the contract.*
- *A five year contract commencing 1st March 2020. See above we agreed contract to commence on 1st April 2020.*
- *The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached letter and in email of 13th February 2020.*
- *Reduced services:*
  - *In addition to the Country and Western Show, The Late Late Show run to include three pre recorded shows, one at Easter, one for the first show of the New Year/Christmas and another which would be agreed locally with Ryan and the production team. We agreed 3 pre records (plus Country & Western show) in a year where there are 38 LLS's. In years where there are less than 38 shows, there will be less flexibility & options and we will agree 2 pre records (plus Country & Western show)*
  - *The Late Late Show to finish @11.30pm every Friday from the beginning of the new contract.- Agreed except for Q4 (Sept to Dec of each year) where we may extend beyond 11:30pm given the commercial impact.*
  - *An extra week non service on radio. Agreed and to confirm that this means 205 radio shows per year as noted above*

- A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract. Agreed subject to any changes in legislation which may cap or curtail presenter fees which are outside our control.
- Permission for Ryan to work outside would be reviewed on a case by case basis and final sign off with the Director General. Agreed
- The Late Late Toy Show Live – as agreed we look forward to discussing this in more detail as another commercial arrangement. Agreed - should the project progress further we will discuss as a separate arrangement to this contract

We look forward to concluding all of the above and getting the contract signed asap.

Regards,

Noel

---

**From:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>

**Sent:** Wednesday 19 February 2020 15:07

**To:** Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>; [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>; [jomalley@hayes-solicitors.ie](mailto:jomalley@hayes-solicitors.ie) <[jomalley@hayes-solicitors.ie](mailto:jomalley@hayes-solicitors.ie)>

**Cc:** Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>; Jim Jennings <[Jim.Jennings@rte.ie](mailto:Jim.Jennings@rte.ie)>; [REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>; Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>

**Subject:** Private and Confidential: Tuttle Productions

Dear Breda,

Following our discussion yesterday, we had a meeting with our client and we are coming back to you on our position.

- We can agree to a fee of €435,000 per contract year for 38 Late Late Shows and 205 radio shows, with a sign off fee of €75,000 at the end of the 5 year contract in a side letter agreement. This represents a 41% reduction over the past five years.
- As discussed the fee from the commercial agreement would be €75,000 per contract year to cover three Late Late Show host style appearances (one Dublin and two outside of Dublin) we would also need a side letter agreement from RTE to guarantee and underwrite this fee for the duration of this contract and beyond into the next contract.
- A five year contract commencing 1st March 2020.
- Reduced services:
  - In addition to the Country and Western Show, The Late Late Show run to include three pre recorded shows, one at Easter, one for the first show of the New Year/Christmas and another which would be agreed locally with Ryan and the production team.
  - The Late Late Show to finish @11.30pm every Friday from the beginning of the new contract.
  - An extra week non service on radio.
- A letter of guarantee from the Director General will be provided that there will



be no further cuts to the new contract.

- Permission for Ryan to work outside would be reviewed on a case by case basis and final sign off with the Director General.
- The Late Late Toy Show Live – as agreed we look forward to discussing this in more detail as another commercial arrangement.

We look forward to concluding all of the above and getting the contract signed asap.

Regards,

Noel



Signature

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**Noel Kelly Agent For:**

Ryan Tubridy Radio - TV Broadcaster, Columnist and Author

Joe Duffy Radio - TV Broadcaster, Columnist and Author

Claire Byrne Radio - TV Broadcaster

Dave Fanning Radio - TV Broadcaster, Columnist and Author

Pat Kenny Radio - TV Broadcaster and Columnist

Baz Ashmawy Radio - TV Broadcaster and Columnist **From the SKY hit show 50 Ways to Kill Your Mammy**

Doireann Garrihy Radio - TV Broadcaster and Social Media Personality

Donncha O'Callaghan Radio and TV Broadcaster and Former Irish International Rugby Player

Nancy Ashmawy TV Broadcaster **From the SKY hit show 50 Ways to Kill Your Mammy**

Kathryn Thomas Radio - TV Broadcaster, Columnist and Author

Conor Moore Impressionist, TV and Radio Broadcaster

Dearbhail McDonald Journalist, Broadcaster and Author

Diarmuid Gavin International Award Winning Garden Designer, TV and Radio Broadcaster, Author and Columnist

Craig Doyle Radio - TV Broadcaster

Tom Dunne Radio - TV Broadcaster, Columnist, Voiceover Artist and Musician

Caitriona Perry Radio – TV Broadcaster and Author

Colette Fitzpatrick Radio – TV Broadcaster and Columnist

Maia Dunphy Radio – TV Broadcaster, Columnist and Author

Dermot Whelan Radio – TV Broadcaster, Comedian, Mental Wellness Speaker and Voiceover

Artist

Dermot Bannon Architect, Broadcaster and Author  
Erin O'Connor Super Model and TV Broadcaster  
David Coleman Clinical Psychologist, Radio - TV Broadcaster, Author and Columnist  
Karl Henry Fitness Expert, Radio - TV Broadcaster, Columnist and Author  
Dr Nina Byrnes Doctor, Radio - TV Broadcaster, Author and Columnist  
Dr Ciara Kelly Doctor, Radio – TV Broadcaster and Columnist  
Aoife Hearne Dietitian, Radio - TV Broadcaster and Author  
Pete Wedderburn Veterinary Surgeon, Radio – TV Broadcaster, Columnist and Author  
Declan O'Donnell Architect, Broadcaster, Columnist and Author  
Celine Byrne Internationally Acclaimed Irish Soprano and Media Personality  
Aidan Power Radio - TV Broadcaster  
Bernard Dunne World Champion Boxer, Radio - TV Broadcaster and Author  
Sonia O'Sullivan Olympic Medalist, Athletics Consultant, Broadcaster, Author and Columnist  
Anna Geary TV- Radio Broadcaster, Athlete, Performance and Wellbeing Coach and Columnist  
Derry Clarke Michelin Star Chef, Radio – TV Broadcaster, Columnist and Author  
Oliver Dunne Michelin Star Chef, Radio and TV Broadcaster  
Paul Flynn Award Winning Chef, TV Broadcaster, Columnist and Author  
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Kian Egan Broadcaster and Musician  
Ciara Doherty Radio - TV Broadcaster and Barrister  
Cormac O'hEadhra Radio Broadcaster  
Sinead Kennedy TV Broadcaster  
Steve Lillywhite Grammy Award Winning Record Producer

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**From:** Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>



**Sent:** Thursday 13 February 2020 11:42

**To:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>; [jomalley@hayes-solicitors.ie](mailto:jomalley@hayes-solicitors.ie)

**Cc:** Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>; Jim Jennings <[Jim.Jennings@rte.ie](mailto:Jim.Jennings@rte.ie)>; [REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>; Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

**Subject:** Tuttle Productions

Dear Noel, [REDACTED]

We have had a number of productive discussions internally where we considered all the elements of your proposal. We can agree to many of your proposals as we too are very keen to conclude a new contract with Ryan for his services.

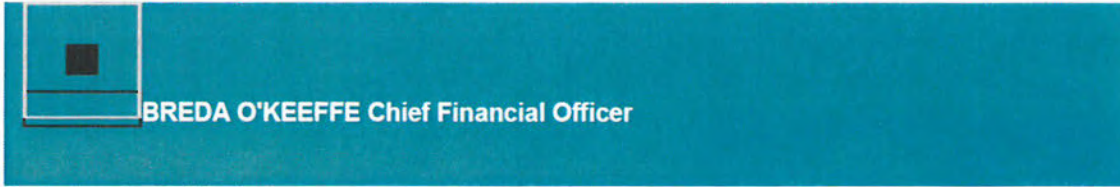
Here is our updated proposal and we look forward to discussing with you further on Tuesday when we meet.

- We can meet you half way and increase the fee offer to €435,000 per contract year. This represents a 12% reduction on the last published earnings for Ryan, which we have to be cognisant of given RTE's commitment to reduce top talent fees by 15%.
- €75,000 from a commercial relationship. We have progressed discussions with a 3rd party and look forward to discussing this with you in more detail next Tuesday.
- A five year contract commencing 1st March 2020.
- The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached side letter.
- Reduced services:
  - o The Late Late Show run to include two pre recorded shows, one at Easter and one for the first show of the New Year which would give Ryan and the team a longer break at Christmas.
  - o We will endeavor to ensure that the Late Late Show finishes by 11.30pm every Friday with the exception of the last quarter of each year where commercial revenue would be adversely effected.
  - o An extra week non service on radio
- A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract.
- Permission for Ryan to work outside would be reviewed on a case by case basis.

We look forward to meeting you next Tuesday to discuss further

regards

Breda



Donnybrook, Dublin 4

T: + [REDACTED] M: E: [Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)  
M: + [REDACTED] [www.rte.ie](http://www.rte.ie) | [LinkedIn/RTÉ](#)

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poll

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## 8am Meeting Noel Kelly

### Tracking



Fri 2/28/2020 8:00 AM - 9:00 AM

### Organizer



InterContinental Dublin

Dee Forbes

DF

Sent on Sunday, 7/19/2020  
12:55 AM



Hi Noel,

### Attendees

Confirming your 8am meeting with Dee on Friday morning, 28th February, at the InterContinental. Dee will see you there.





▾ Didn't respond: 1







Best,

N

noel@cmsmarketing.c  
Required









Actions

Respond

Options

Tags

Meeting

-  Tue 2/18/2020 4:00 PM - 5:00 PM
-  RTE

Tracking

Organizer

**BO** Breda O'Keeffe  
Sent on Sunday, 7/19/2020  
12:55 AM

Attendees

You responded "Yes"

✓ Yes: 3

**N** Noel  
Required



**DF** Dee Forbes  
Required

[REDACTED]

---

**From:** Noel <Noel@cmsmarketing.com>  
**Sent:** 28 February 2020 14:44  
**To:** Breda O'Keeffe; Jim Jennings; [REDACTED] Dee Forbes  
**Cc:** jomalley@hayes-solicitors.ie; [REDACTED] Noel  
**Subject:** Private and Confidential: Tuttle Productions

Dear Dee,

It was great to see you this morning and I am delighted that we are now in a position to go to draft stage for the new contract.

Please see final contract details below and we will look forward to receiving the first draft from your office.

Please see final mark-ups in black below

*We can agree to a fee of €435,000 per contract year for 38 Late Late Shows and 205 radio shows, with a sign off fee of €75,000 at the end of the 5 year contract in a side letter agreement. This represents a 41% reduction over the past five years. The inclusion of a sign off fee was not discussed at our meeting and should it have been, we would have relayed to you that as a policy we no longer pay exit fees as they are problematic for us. We explained our position yesterday on the €435,000 pa fee and also agreed to extend the start date to 1st April 2020 as a modest gesture in this regard. €435,000 has never been our agreement or understanding, you brought this up at the last meeting after we had previously discussed €450,000 which represents a €95,000 reduction per annum as well as the €120,000 sign off from Ryan's current contract is not being paid by RTE. This offers RTE a saving of €595,000 over the five years for the new proposed contract based on RTE's remuneration for services set out below for a fee of €450,000.*

**Remuneration for Ryan from RTE € 440,000 per contract year of the new 5 year contract for 38 Late Late Shows and 205 radio shows**

- As discussed the fee from the commercial agreement would be €75,000 per contract year to cover three Late Late Show host style appearances (one Dublin and two outside of Dublin) we would also need a side letter agreement from RTE to guarantee and underwrite this fee for the duration of this contract and beyond into the next contract. We made good progress on what the commercial agreement would be and we agree to one in Dublin and two outside Dublin which are RTE led LLS events and we can provide you with a side letter to underwrite this fee for the duration of the contract. This is fine and we will need full view of this contract before it is signed.*

**This is fine and we will need full view of this contract before it is signed and CMS Marketing and NK Management to be introduced to client.**

- A five year contract commencing 1st March 2020. See above we agreed contract to commence on 1st April 2020. We are happy for the new contract to start from March 1<sup>st</sup> once all of the terms are agreed.*



Start date April 1<sup>st</sup> march Invoice to be paid at current rate.

- The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached letter and in email of 13th February 2020. This is only agreed based on the fee level of €450,000 PA for services to RTE as outlined below as it is owed by RTE But not paid by RTE.
- *Reduced services:*
  - In addition to the Country and Western Show, The Late Late Show run to include three pre recorded shows, one at Easter, one for the first show of the New Year/Christmas and another which would be agreed locally with Ryan and the production team. We agreed 3 pre records (plus Country & Western show) in a year where there are 38 LLS's. In years where there are less than 38 shows, there will be less flexibility & options and we will agree 2 pre records (plus Country & Western show) We can only agree to the 3 pre records (plus Country & Western show) despite the number of LLS's per year.
  - The Late Late Show to finish @11.30pm every Friday from the beginning of the new contract.- Agreed except for Q4 (Sept to Dec of each year) where we may extend beyond 11:30pm given the commercial impact. We cannot agree to this, reduced fee has to reflect a reduced level of services so the show must finish @11.30pm every Friday unless under exceptional circumstances.
  - An extra week non service on radio. Agreed and to confirm that this means 205 radio shows per year as noted above Fine

We agreed 3 pre-records (plus Country & Western show) 1 Easter 1 Christmas 1 Midterm to be agreed with team

205 radio shows per year as noted above agreed

The Late Late Show to finish @11.30pm every Friday from the beginning of the new contract unless by agreement

- —A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract. Agreed subject to any changes in legislation which may cap or curtail presenter fees which are outside our control. Of course this is outside of your control so there is no need to state that in the letter of guarantee.

*A letter of guarantee from the Director General*

- Permission for Ryan to work outside would be reviewed on a case by case basis and final sign off with the Director General. Agreed We need a guarantee that this is reasonable and will only be in the case if it conflicts with sponsors of the Late Late Show and The Ryan Tubridy Radio Show.

*Permission for Ryan to work outside would be reviewed on a case by case basis and final sign off with the Director General. Agreed We need a guarantee that this is reasonable and will only be in the case if it conflicts with sponsors of the Late Late Show and The Ryan Tubridy Radio Show.*

- The Late Late Toy Show Live – as agreed we look forward to discussing this in more detail as another commercial arrangement. Agreed – should the project progress further we will

discuss as a separate arrangement to this contract I have sent a separate note to Dee in relation to this.

Discussed this morning.

Regards

Noel

**From:** Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

**Sent:** 20 February 2020 16:32

**To:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>

**Cc:** Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>; Jim Jennings <[Jim.Jennings@rte.ie](mailto:Jim.Jennings@rte.ie)>; [REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>; Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

**Subject:** Private and Confidential: Tuttle Productions

Hi Noel and [REDACTED]

Thank you for your prompt follow up from Tuesday's meeting. We thought the meeting was very helpful and we note your updated position below which we have discussed internally and the response below is our final position. I'll take each of your points in turn which I have copied from your email and shown in italics below together with our response in red. I also have included the point on the exit fee (in red also) under the current contract which was included in our 13th Feb email.

We look forward to hearing from you as we too are keen to conclude the contract.

regards

Breda

- We can agree to a fee of €435,000 per contract year for 38 Late Late Shows and 205 radio shows, with a sign off fee of €75,000 at the end of the 5 year contract in a side letter agreement. This represents a 41% reduction over the past five years. The inclusion of a sign off fee was not discussed at our meeting and should it have been, we would have relayed to you that as a policy we no longer pay exit fees as they are problematic for us. We explained*



[REDACTED]

---

**From:** [REDACTED]  
**Sent:** Tuesday 10 March 2020 16:23  
**To:** 'Noel'; [REDACTED]  
**Cc:** Breda O'Keeffe; [REDACTED]  
**Subject:** RT  
**Attachments:** DRAFT Side Letter.5GZ.doc; DRAFT Agreement.docx.446.docx; Side Letter [REDACTED]4HZ.doc

## RTÉ Solicitors' Office

Dear Noel and [REDACTED]

I attach for your attention the draft contract and the two side letters discussed and agreed in relation to this matter. The sponsorship agreement will be handled by our Commercial team and will agreed separately to these documents.

I trust you will be back to me once you have had a chance to review and discuss with your client.

Kind regards .

**RTÉ**

RTÉ Solicitors' Office

Donnybrook, Dublin 4  
[REDACTED]



**DRAFT**

XX March 2020

**Private & Confidential**

Ryan Tubridy  
Tuttle Productions Limited  
c/o CMS Marketing  
Unit B2 Calmount Office Park  
Ballymount  
Dublin 12

**Re: Agreement between Tuttle Productions Limited and RTÉ**

Dear Ryan

I refer to the contract for services between Tuttle Productions Limited and RTÉ dated 1 April 2020 to 31 March 2025 (the “Agreement”) in relation to the services provided by you to RTÉ.

The purpose of this correspondence is to record in writing that the fees set out in this Agreement will be paid by RTÉ without any deductions save as to those that might be imposed by changes to legislation which may cap fees paid to presenters by RTÉ.

Yours sincerely

---

**Dee Forbes**  
**Director General**

[RTÉ headed paper]  
**LETTER OF AGREEMENT**

1. We refer to the contract for services between the Tuttle Productions Limited and RTÉ dated 1 September 2015 to 31 August 2020 (the “Agreement”) in relation to the services provided by the Contractor to RTÉ.
2. The parties hereby agree to the early termination of the Agreement on 28 February 2020.
3. It is hereby agreed that the fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro rata or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTÉ or provided by the Presenter during the Contract Term.
4. The termination payment will be offset against the Contractor’s earnings on the following terms:  
  
€20,000 for Year 3,  
€50,000 for Year 4 and;  
€50,000 for Year 5.

---

**RAIDIÓ TEILIFÍS ÉIREANN**  
**Date:**

Agreed and Accepted

---

**for and on behalf of TUTTLE PRODUCTIONS LIMITED**

**Date:**

9<sup>th</sup> November 2015 10<sup>th</sup> March 2020

Formatted: Superscript

**THIS AGREEMENT** is dated the \_\_\_\_\_ day of \_\_\_\_\_, 20152020  
**BETWEEN**

1. **RAIDIÓ TEILIFÍS ÉIREANN**, a statutory corporation regulated pursuant to the Broadcasting Act 2009 whose headquarters is located at Montrose, Donnybrook, Dublin 4 (hereinafter called "**RTÉ**") of the first part; and
2. **TUTTLE PRODUCTIONS LIMITED**, an Irish registered company having an address c/o CMS Marketing, Unit B2 Calmount Office Park, Ballymount, Dublin 12 (hereinafter called "**the Company**") of the second part.

collectively referred to as "the Parties".

#### **WHEREAS**

1. RTÉ is a public service broadcasting corporation in accordance with the Broadcasting Act 2009.
2. The Company is exclusively entitled to the services of Mr. Ryan Tubridy ("**the Presenter**").
3. RTÉ wishes the Company to provide the exclusive Services (as hereinafter defined) of the Presenter and programmes by the Presenter to RTÉ on the terms set out in this Agreement.

#### **THE PARTIES NOW HEREBY AGREE AS FOLLOWS**

##### **1. Definitions**

"**Commencement Date**" means 1-September April, 20152020.

"**Contract Term**" means five (5) years from the Commencement Date.

"**Radio Show**" means the radio programme currently entitled "*The Ryan Tubridy Show*" or such other radio programme that may be presented by the Presenter.

"**Services**" means the services of the Presenter to be provided under this Agreement as set out in detail in Schedule 1 to this Agreement.

"**TV Show**" means "The Late Late Show" or such other television show that may be presented by the Presenter.

- 1.2 Save as otherwise provided herein, any references in this Agreement to clauses or paragraphs are references to the clauses or paragraphs of this Agreement unless the context otherwise admits or so requires.

- 1.3 Words such as hereunder, hereof and herein and other words commencing with here shall unless the context clearly indicates to the contrary, refer to the whole of this Agreement and not to any particular condition hereof.
- 1.4 The headings to the conditions in this Agreement are for reference only and shall not affect the interpretation of this Agreement.
- 1.5 This Agreement may be executed in any number of counterparts and by the different parties hereto on separate counterparts, each of which when executed and delivered shall constitute an original, all such counterparts together constituting as one and the same instrument.
- 1.6 Amendments to or modifications of this Agreement may be made only by mutual agreement of all parties in writing, and shall be subject to whatever approvals or appropriate authorities as may be required by law.
- 1.7 This Agreement and all rights and obligations hereunder shall for all purposes be treated and construed as being separate and apart from any other agreement or agreements or any rights or obligations thereunder save only insofar as the express provision requires to the contrary.
- 1.8 The parties hereto enter this Agreement as principals for and on their own behalf.

## **2. Engagement**

- 2.1 The Company is entitled to the exclusive Services and the proceeds thereof of the Presenter throughout the world together with the right to make such Services available to others. Save for clause 6.5.
- 2.2 Upon and subject to the terms and conditions hereinafter appearing, RTÉ hereby engages and the Company hereby agrees to provide to RTÉ the Presenter's Services in relation to the radio and television programmes to be broadcast and/or transmitted where so ever and by whatsoever means (including without limitation, in any re-edited reformatted or compilation versions) whether now known or hereinafter invented.
- 2.3 The Company shall procure that the Presenter's Services (as further set out in Clause 5 below) shall be made available to RTÉ on an exclusive basis (subject to clause 6.5 below) during the Contract Term.
- 2.4 RTÉ shall determine the title of the Radio Show and/or TV Show. The Company acknowledges that RTÉ may consider it appropriate and/or necessary to make changes to the title of the Radio Show and/or TV Show. The Company also further acknowledges that RTÉ may consider it appropriate and/or necessary to make changes to its programme schedule. In the event that any such changes are anticipated, RTÉ shall provide the Company and the Presenter with reasonable notice of such changes and shall consult in advance with the Company and the Presenter in relation to such changes. Notwithstanding the above, the Company acknowledges RTÉ's decision as communicated by the appropriate Head of Radio Station and/or the Director of

Programmes, Television or their respective nominee(s) in relation to any changes under this Clause 2.4 shall be final and the Company and Presenter agree to abide and comply with this decision as long as the changes fall within the parameters of the Services as set out in Schedule 1 hereto.

### **3. Duration**

- 3.1 This Agreement shall commence or shall be deemed to have commenced on the Commencement Date and shall end (for the avoidance of doubt with regard to Services to both radio and television) on 31 ~~August, 2020~~ March 2025 (the "expiry date") when it will terminate without any notice being required. This is without prejudice to either Parties right of earlier termination as provided in Clause 11 of this Agreement.

### **4. No Employment**

- 4.1 For the avoidance of doubt, the Company acknowledges that the Services of the Presenter are being contracted to RTÉ on an independent basis and that the Presenter is not an employee of RTÉ and has no entitlements to employment protections or benefits under statute, contract, common law, or otherwise and the Company undertakes (and procures that the Presenter shall undertake) not to make any employment related claim of any nature against RTÉ during or after this Agreement, under statute, contract, common law or otherwise. Furthermore, the Unfair Dismissals Acts, 1977 – ~~2007~~ 2015 (or any future legislative amendments to these Acts) shall not apply to the termination of this Agreement.

### **5. Company's Obligations**

- 5.1 Subject to clause 6.5 below, the Company shall procure that the Presenter shall provide the Services, on an exclusive basis to RTÉ, suitable for broadcast ~~by~~ at RTÉ's studios in Donnybrook Dublin 4 or at a location as may be advised to him by the producer or the relevant Divisional Head or nominee. If the Services are to be provided at any location other than the said studios, RTÉ shall consult with the Company and/or the Presenter in advance of such relocation and give good faith consideration to the representations of the Company and/or the Presenter in relation to any such relocation. If the relocation relates to television broadcasting services, the ~~Managing~~ Director of ~~Television Content~~ shall consult with the Company and/or the Presenter. If the relocation relates to radio broadcasting, the ~~Managing Director of Head of~~ Radio 1 shall where practicable consult with the Company and/or the Presenter. In the event of any dispute arising in relation to any matter under this Clause 5.1, the decision of the ~~Managing Director Head of~~ Radio 1 or ~~Managing~~ Director of ~~Television Content~~ or their respective nominees shall be final.
- 5.2 The Company shall procure that the Presenter shall perform the Services with all due professional care and skill and to the best of the Presenter's ability.
- 5.3 The Company shall procure that in order to enable the Presenter to discharge his role as presenter, the Presenter shall carry out adequate research and



preparation and shall attend at all the rehearsals, planning meetings, pre-recordings, and shall participate in all matters concerned and connected with the preparation, production and the broadcast of the Radio Show and TV Show. RTÉ acknowledge that the presenter is not responsible for the Budget associated with the broadcast of either the TV or Radio show.

- 5.4 The Company shall procure that the Presenter shall comply with the reasonable instructions of RTÉ given pursuant to the terms of this Agreement.
- 5.5 The Company shall procure that the Presenter shall accept all reasonable editorial instructions of relevant production staff and shall agree that RTÉ's decision regarding the content of such programmes is final. The Company shall procure that the Presenter shall do everything in the Presenter's power, and the Company shall do everything in its power to ensure that the programmes will be made as efficiently and economically as may be compatible with first class work and in accordance with the budget and production schedule therefore.
- 5.6 The Company and the Presenter recognise and shall comply with RTÉ's obligation to produce and broadcast a competitively effective and successful Radio Show and TV Show, supported by appropriate staff and resources. It is further recognised and agreed that RTÉ must provide a value for money service, to which end the Company and the Presenter shall behave reasonably and show flexibility. RTÉ will consult with the Presenter before making any material changes to the staffing levels and/or resources being applied to the Radio Show and/or the TV Show. In particular regarding any change to the producer of either show, RTÉ confirm that they will consult with the Presenter in advance of any such anticipated change, provided that the parties agree and acknowledge that responsibility for staffing and resourcing of the Radio and TV Shows shall rest with the respective RTÉ editorial managers and any decision of such RTÉ editorial managers in relation to staffing and/or resourcing of the Radio and TV Shows shall be final.
- 5.7 The Company shall procure that the Presenter shall provide the Services to RTÉ for a minimum period of forty ~~two-one~~ (42 (41) weeks (210-205 days) throughout each calendar year of the Contract Term on the terms set out in this clause 5.7 and as further described in Schedule 1. For the purposes of this clause 5 a "week" shall mean five (5) weekdays during any week (Monday to Sunday inclusive). ~~Any radio programme presented pursuant to paragraph 1.2 of Schedule 1 or television programme presented pursuant to paragraphs 2.3 or 2.5 of Schedule 1 shall be in addition to such minimum period and services in relation thereto may be provided on a Saturday, Sunday or Bank Holiday (all Bank Holiday's to be agreed locally with the Head of RTÉ Radio 1), subject to the agreement of the Company and the Presenter.~~ During each calendar year of the Contract Term, the Presenter shall be entitled not to provide the Services to RTÉ for fifty ~~five~~ (50/55) days a maximum aggregate period of ~~ten~~ (10) ~~elev~~en (11) weeks (pro-rated for any partial calendar year) and subject to the following:-
- 5.7.1 The Company shall not be required to provide the Radio Services of the Presenter for a block of up to 5 consecutive weeks, the precise

timing of which will be agreed between the parties in advance each year following consultation between the Presenter (on behalf of the Company) and RTÉ at least 6 weeks in advance of that absence and taken during the period June/July/August in any contract year.

- 5.7.2 The Company shall further not be required to provide the Radio Services of the Presenter for a period of one week in Spring, one week around the Easter period, one week in Autumn and two weeks around the Christmas period, the precise timing of these periods to be agreed at least 6 weeks in advance of that absence each year following consultation between the Presenter and RTÉ and subject to Clause 5.7.3 below.
- 5.7.3 The Company will be required to provide the Services of the Presenter to present the Radio Show on up to four (4) Bank Holidays per Contract Year.
- 5.7.4. For the avoidance of doubt, the Presenter shall be required to provide the Services in relation to each episode of the TV Show throughout each season of the TV Show (as described in Schedule 1) during the Contract Term.
- 5.7.5 For the avoidance of doubt the Presenter shall not be required to provide the Services live to RTÉ in connection with the TV Show on three occasions during the Contract Term provided that he is available for a pre-record for transmission on that date as agreed between the parties. These pre records will include one for transmission on Good Friday, –the Country and Western Show and one around Christmas dates to be discussed and agreed at the start of each season. RTÉ will use its best endeavours to agree one further pre record in each season around Spring or Midterm the exact date of which to be discussed and agreed with the Presenter.  
~~, provided that he is available for a pre-record for transmission on that date as agreed between the parties.~~
- 5.7.6 The Company agrees to discuss with and obtain approval from the Head of Radio ~~1 Station~~ and the Director of ~~Programmes, Television Content~~ or their nominee(s) in relation to any proposed absence of the Presenter (i.e. in relation to any weekday(s) on which the Company proposes not to provide the Services of the Presenter) at least six (6) weeks in advance of that absence. If approved, each approved weekday shall count as one of the Company's maximum annual non-service entitlement of fifty ~~five (5055)~~ days set out above.
- 5.8 The Company shall procure that the Presenter shall not do or say anything that could reasonably be expected to bring RTÉ into disrepute or which would result in a material breach by RTÉ of any of its legal obligations.
- 5.9 The Company acknowledges (and shall procure that the Presenter shall acknowledge) that RTÉ will handle and manage the press and media relations around the Radio Show and the TV Show (including the Presenter's involvement therein) and the Presenter's work for RTÉ generally and that RTÉ

will handle and manage all related press queries and press relations and the Presenter agrees not to make any public announcement or media interview in respect of the Radio Show, the TV Show and/or the Presenter's work for RTÉ generally without the prior approval of RTÉ. The Company also agrees that it shall procure the Presenter's agreement to take part in such promotional activities for the Radio Show and the TV Show and RTÉ as may reasonably be requested by RTÉ. The Company shall procure that the Presenter agrees to co-operate fully in this regard without any additional payment to the Company. Without prejudice to the generality of the foregoing, the Company agrees to procure the co-operation of the Presenter in providing occasional interviews, including photographic shoots to the RTÉ Guide during the term of this Agreement, and to participate in other RTÉ marketing, publicity and promotional activities as may be agreed between the Company and RTÉ from time to time. The Company agrees to liaise with the Communications Manager of Television and the appropriate Head of Radio Station or their respective nominee(s) to discuss and agree the Presenter's participation in any media interviews on RTÉ outlets (outside of the Radio and/or TV Shows) or those external to RTÉ, in order to ensure strategic management of Presenter publicity at all times.

- 5.10 The Company shall procure that the Presenter shall not, without RTÉ's prior consent voluntarily engage in any hazardous pursuit nor take any risk the taking of which would invalidate or affect any normal policy of insurance on the Presenter's life (which RTÉ may effect but shall not be obliged to effect) in connection with the programmes or which might materially interfere with the Presenter's Services hereunder. RTÉ agrees to consult with the Presenter before taking out any such insurance.

## **6. Other Engagements:**

- 6.1 The Company acknowledges that the remuneration to be paid under Clause 8 hereof and the nature of the Presenter's commitment to RTÉ for the duration of the Contract Term, in terms of his programme involvement and attendance, is such that the Presenter shall not accept any other professional engagement(s): (i) in radio and television ("**Broadcast Activities**") (save as referred to in clauses 6.2 and 6.5 below); and/or (ii) in the advertising of products or services to the public ("**Advertising Activities**") other than in fulfilment of his obligations under this Agreement. The Company shall procure that the Presenter shall not, during the Term, undertake any promotional or public endorsement engagement or activity for any business, product or service in Ireland ("**Promotional Activities**") without first obtaining the permission of RTÉ pursuant to clause 6.3 below, such permission not to be unreasonably withheld.
- 6.2 Notwithstanding the provisions of clause 6.1 above, as a freelance media personality it is not intended that the Presenter shall be precluded from public appearances, attending charitable events even at short notice, the writing of books and newspaper columns, theatrical engagements, public services promotions on safety and the like, the making of videos for intra mural and non public corporate purposes, or the making of entertainment videos and records ("**Professional Services**"), provided that such could not reasonably be



construed as prejudicial to the Services to be provided under this Agreement. The Presenter shall not be precluded from participation in any radio or television programme produced outside Ireland and the United Kingdom which are not available for reception by terrestrial, satellite or cable distribution in either of those territories (save as set out in clause 6.5 below) or the writing of newspaper columns, provided always of course that such could not reasonably be construed as prejudicial to the Services to be provided under this Agreement.

- 6.3 The Company shall procure that that the Presenter shall meet with the appropriate Head of Radio ~~1 Station~~ and the Director of ~~Programmes, Television Content~~ or their nominee(s) ~~at least one (1) time every two (2) calendar months~~ at a mutually convenient time and place in order to discuss any forthcoming Broadcast Activities (to the extent permitted by clause 6.2 above), Promotional Activities and/or Professional Services to be undertaken or likely to be undertaken by the Presenter, ~~in the next two (2) calendar month period~~. The Head of Radio ~~1 Station~~ and the Director of ~~Content Programmes, Television~~, acting on behalf of RTÉ shall be entitled to request the Company to procure that the Presenter does not undertake any such Broadcast Activity, Promotional Activity and/or Professional Service if to do so could reasonably be judged as capable of adversely affecting or likely to adversely affect RTÉ's commercial interests or public reputation. The Company and the Presenter acknowledge and agree that RTÉ may deem Promotional Activities to include the usage in public by the Presenter of a product and/or benefit (such as a car) offered to and accepted by the Presenter on terms not offered to the general public.
- 6.4 At the Company's request, the appropriate Head of Radio ~~1 Station~~ and/or (at RTÉ's election) the Director of ~~Programmes, Television Content~~ shall specify to the Company the rationale behind any such request made under clause 6.3. The Company shall be entitled to query any request made under clause 6.3 with the ~~Managing Director Head of RTÉ Radio 1~~ and/or (at RTÉ's election) the ~~Managing Director of RTÉ Television Content~~. The Company acknowledges and agrees that in the event of irreconcilable disagreement as to whether any Broadcast Activities (to the extent permitted by clause 6.2 above), Professional Services or Promotional Activities by the Presenter would be in conflict with RTÉ's statutory legal obligations, general policy guidelines as notified in writing to the Company and/or the Services to be provided to RTÉ, RTÉ's decision as communicated by the Director General in ~~his/her~~ role as Editor-in-Chief shall be final and the Company and Presenter agree to abide and comply with this decision. For the purposes of Clause 11 of this Agreement (Suspension and Termination), failure on the part of the Company during the term of this Agreement to comply with a request communicated by the Director General under this clause 6, following the process described above, may, at RTÉ's discretion, be regarded as a fundamental breach of contract.
- 6.5 RTÉ acknowledges that the Presenter has a relationship with BBC Radio and, subject to prior notification by the Presenter to the appropriate Head of Radio Station, agrees to allow the Presenter to continue to provide radio services to the BBC Radio for up to six (6) weeks per Contract Year (no more than three

(3) consecutive weeks), subject to Clause 5.7 above and 10.1 below and provided always that the services are provided during the Contractor's agreed non service periods from RTÉ. For the avoidance of doubt, the Presenter hereby agrees not to provide his broadcasting services to any third party and in particular BBC Radio in or around the Easter week that he is unavailable to provide his Radio and TV services to RTÉ.

- 6.6 The Company shall procure that the Presenter shall undertake at all times: (a) to comply with all broadcasting codes; and (b) to provide the Services in compliance with all broadcasting codes; as same may be amended and updated from time to time provided however that to the extent that anything the Presenter does or refrains from doing at the request of or at the direction of or as may be approved by RTÉ and/or its personnel shall not constitute a breach of this clause. The parties agree that for the purposes of this Clause 6.6 only, "RTÉ and/or its personnel" shall be deemed to include production personnel from the level of producer upwards only (i.e. programme producer, series producer, Head of RTÉ Radio One, Director of Content, ~~the Managing Director of RTÉ Television, the Managing Director of RTÉ Radio~~ and the Director General of RTÉ only).
- 6.7 Where, despite the best efforts of the Presenter, any claim for compensation or any complaint is made against RTÉ arising out of a broadcast by the Presenter, the Company agrees to co-operate fully and willingly with RTÉ in the defence and conclusion of any such claim or complaint and to procure that the Presenter does likewise. Furthermore, the Company agrees that RTÉ shall be entitled to conduct and conclude any such defence in its own name, or in the name of the Company and/or the Presenter, in any manner it, in its sole discretion, sees fit, provided that it keeps the Company advised in relation to any proceedings involving the Company's name and/or the Presenter's name.
- 6.8 The Company shall have regard to the interests of RTÉ in relation to any public or media statement the Presenter may make on the subject of broadcasting or in relation to any public controversy or current public debate generally and shall generally ensure that RTÉ's public standing is not adversely affected or prejudiced by any of his activities or statements external to those carried out or made pursuant to this Agreement. For the avoidance of doubt and without prejudice to clause 5.9 above, the Company shall, and shall procure that the Presenter shall, discuss all publicity issues related to the Presenter and/or the Services in advance with the Communications Manager of Television and the Communications Manager of RTÉ Radio or their nominee(s).
- 6.9 The Company shall procure that the Presenter shall comply with all regulations in place from time to time by RTÉ for the conduct of its business and protection and security of its premises and property and for the health, safety and welfare of its staff. All such regulations are deemed to form part of this Agreement, once available to the Company.

## **7. Obligations of RTÉ**



- 7.1 In return for the observance by the Company of its obligations under Clause 6.7 RTÉ confirms that it will agree to indemnify the Company or Presenter in respect of any costs, damages, or expenses accruing to either of them as a result of any breach by the Presenter or any of the Company's obligations in this regard, where the breach was made inadvertently and in good faith.
- 7.2 In return of the Company's observance of its obligations under Clause 5.8 RTÉ agree that it will not do or say anything which might bring the Company or the Presenter into disrepute.
- 7.3 RTÉ agree that no significant changes would be made to the style , content, scheduling or duration of the Programme(s) presented by the Presenter without meaningful prior consultation between the ~~Managing~~ Director of ~~RTÉ Television Content~~ or ~~Managing Director the Head~~ of Radio ~~1~~ as appropriate (or their nominee(s)) and the Presenter. In this regard, the Parties agree that RTÉ's decision in relation to any such matter following such consultation shall be final and the Company shall procure that the Presenter shall abide by any such decision.

## 8. Fees

- 8.1 Subject to the procurement by the Company of the Presenter's due compliance with all of the obligations which the Company agrees to procure that the Presenter shall comply with hereunder and as full and final consideration for the provision by the Company to RTÉ of the Presenter's Services and for all rights assigned and consents and waivers granted and given by the Company and/or the Presenter to RTÉ hereunder, including without limitation in and to the products of the Presenter's Services, RTÉ agrees to pay to the Company ~~the following fees €440,000~~ gross per Contract Year without any deduction (save withholding tax) plus VAT:-

Year 1 - ~~€495,000~~  
 Year 2 - ~~€495,000~~  
 Year 3 - ~~€545,000~~  
 Year 4 - ~~€545,000~~  
 Year 5 - ~~€545,000~~

~~In addition to the fees set out herein, RTÉ shall pay the Company a fee of €120,000 (plus VAT) on the conclusion of the contract (31<sup>st</sup> August 2020) PROVIDED THAT this Agreement continues in force and the Services are provided to RTÉ hereunder and that this Agreement is not subject to any earlier termination or expiry by agreement between the parties or otherwise.~~

Each invoice submitted by the Company shall list all Programme episodes relevant to such invoice.

- 8.2 The fees shall be paid in instalments in equal calendar monthly instalments in arrears within thirty (30) days of receipt by the RTÉ People Payments, RTÉ Group Finance (or such other department of RTÉ as may be notified by RTÉ to the Company in writing in advance from time to time) of a valid undisputed invoice.

- 8.3 The Company shall be entitled to appropriate travel and subsistence expenses as authorised by RTÉ in respect of attendance by the Presenter on location work away from the premises of RTÉ currently at Donnybrook, Dublin 4. Such expenses must be authorised in advance by RTÉ. Such expenses shall be invoiced at the standard RTÉ Travel and Subsistence rates as updated from time to time by RTÉ.
- 8.4 For the avoidance of doubt, the Company shall not be paid any fees in respect of any period in which the Presenter has not provided the Services for whatever reason, including sickness, incapacity, holidays or other commitments.

## **9. Copyright**

- 9.1 The Company hereby warrants to RTÉ that it has secured the assignment by the Presenter of sufficient copyright and related rights (to include moral rights) in the work of the Presenter to enable it to make the assignments and grants to RTÉ contained in this section of the Agreement. The Company further warrants to RTÉ that in making the grant of related rights and waiver of moral and performers' rights set out below it does so for and on behalf of the Presenter as his duly authorised agent in that regard. The Company hereby irrevocably indemnifies RTÉ in respect of all and any costs, damages and expenses RTÉ may incur arising directly or indirectly from a breach of the foregoing warranties by the Company. The Company agrees as follows:
- 9.2 The Company acknowledges on its own behalf and on behalf of the Presenter that RTÉ owns the copyright to and all other rights of any kind in and to all tape, audio and audio visual recordings and photographs arising in full or in part from the Services herein for the full period of copyright including any renewals or reversions thereof. RTÉ shall be entitled to broadcast or otherwise exploit any such material. The Company acknowledges on its own behalf and on behalf of the Presenter that copyright in the radio and television programmes presented by the Presenter pursuant to this Agreement shall vest solely in RTÉ for the full period of copyright including any renewals or reversions thereof. The Company assigns to RTÉ all copyright and all other rights in and to all products of the Presenter's Services hereunder including without limitation all performances and literary, dramatic, artistic and musical material contributed by the Presenter to the programmes. RTÉ shall have full rights without further payment to the Company or the Presenter to broadcast the radio and television programmes referred to in this Agreement or cause the same to be broadcast, transmitted or otherwise made available throughout the world without limitation in any or all media whether now known or hereinafter invented or to otherwise deal with the said programmes as RTÉ may at its sole discretion determine.
- 9.3 The Company on its own behalf and on behalf of the Presenter hereby assigns to RTÉ all rental and lending rights which the Presenter may have in relation to the programmes presented by the Presenter pursuant to this Agreement and the products of the Presenter's Services and the Company hereby confirms that the payments set out in Clause 8 include fair and equitable remuneration in

respect of any rights (including without limitation any rental and lending rights) that the Company may have in relation to the programmes or the products of the Services provided by the Presenter hereunder and the Company agrees that no further payments shall be made to the Company or the Presenter nor shall the Company or the Presenter make any claim against RTÉ for any such further payment.

- 9.4 The Company on its own behalf and on behalf of the Presenter hereby irrevocably grants and procures that the Presenter shall irrevocably grant to RTÉ throughout the world all performers rights and rights related thereto (as defined in Part III of the Copyright and Related Rights Act, 2000 to include any future legislative amendments to that Act or otherwise to the extent permitted by law) in relation to the Presenter's contributions to the aforementioned programmes to enable RTÉ to make the fullest use of the products of the Services provided by the Presenter hereunder.
- 9.5 The Company hereby procures that the Presenter shall unconditionally and irrevocably waive, for the full duration thereof, the benefits of any provision of copyright law known as "moral rights" (as defined in the Copyright and Related Rights Act, 2000 to include any future legislative amendments to that Act or otherwise to the extent permitted by law) that may vest in the Presenter in respect of any work created by him in pursuance of this Agreement to the greatest extent permissible under current or future Irish law provided that it is acknowledged that the Presenter shall be credited in a manner reflecting the Services being provided hereunder in all radio and television programmes.
- 9.6 The Company hereby procures that the Presenter shall unconditionally and irrevocably waive, for the full duration thereof, all moral rights in relation to performers rights (as defined in Part IV of the Copyright and Related Rights Act, 2000 to include any future legislative amendments to that Act or otherwise to the extent permitted by law) that may vest in the Presenter in respect of any work created by him in pursuance of this Agreement to the greatest extent permissible under current or future Irish law.
- 9.7 Notwithstanding the provisions of Clauses 9.1, 9.2, 9.3, 9.4 and 9.5, RTÉ acknowledges that the Company (and/or the Presenter) shall be entitled to use (i) the Presenter's forename and/or surname; (ii) subject to the prior approval of the Managing Director of Radio or her nominee, his forename and/or surname in conjunction with any other word including the name of the Radio Show; (iii) subject to the prior approval of the Managing Director of Radio or her nominee, any titles, mottos, catchphrases, characters, logos, designs, formats or concepts developed solely by the Presenter in the context of the Radio Show prior to or during the provision of the Services pursuant to this Agreement as part of the Presenter's business (or the Presenter's personal ongoing broadcasting career) provided that such concepts and formats are not used in connection with any radio or television broadcasting save exclusively for RTÉ during the Contract Term. To the extent that copyright in same vests in RTÉ, RTÉ hereby grants a non-exclusive licence to the Company to use any such mottos, catchphrases, characters, logos, designs, formats, or concepts as are developed by others for the Presenter during the provision of the Services (solely in connection with the Radio Show) pursuant to this Agreement after

the end of the Contract Term or any extension thereof for the full period of copyright and any renewals or extensions thereof provided always that the Company agrees and undertakes that any rights licensed hereunder shall not affect in any way whatsoever RTÉ's ability to exploit the programmes provided hereunder as RTÉ may be in its sole discretion decide for the entire period of copyright including any renewals and extensions as set out at Clause 9.1 above. For the avoidance of doubt this Clause 9.7 does not apply to the TV Show or to any titles, mottos, catchphrases, characters, logos, designs, formats or concepts developed by the Presenter in the context of the TV Show at any time.

- 9.8 RTÉ further acknowledges that the Presenter, in his arrangements with the Company, has reserved to himself all rights and rights to register any intellectual property rights as may exist in his forename and/or surname by themselves and in conjunction with other words including the name of any show presented by him which contains his name and has irrevocably licensed such rights to the Company which, so far as necessary in order to provide the Services under this Agreement, hereby sub-licences such rights to RTÉ for the Contract Term or any extension thereof on an exclusive basis in respect of the Services provided hereunder and further agrees to sub-license such rights to RTÉ on a non-exclusive perpetual basis in respect of the radio and television programmes produced hereunder following expiry of the Contract Term. For the avoidance of doubt this Clause 9.8 does not apply to the TV Show.
- 9.9 RTÉ, its assignees, licensees and agents may use the Presenter's name, voice, likeness, photograph and biographical information in any programme or production with which the Presenter may be associated under this Agreement, and in any advertising, publicity, promotion or exploitation relating to such production in all media including, but not limited to the RTÉ Guide (or equivalent) or the RTÉ website. The Company agrees that it shall, and shall procure that the Presenter shall, co-operate fully in this regard without any additional payment to it/him provided however that RTÉ shall as far as practicable consult with the Company and take on board where reasonably practicable the Presenter's views in respect of the use of the Presenter's name and/or likeness in any promotional material about the programmes presented by him. RTÉ acknowledges and agrees that the Presenter's name, likeness or his performance shall not be used so as to endorse a product or service (other than RTÉ itself) without his prior written consent. Notwithstanding the foregoing RTÉ shall have the sole right, at RTÉ's absolute discretion, subject to prior consultation with the Company, to arrange for sponsorship of any nature (including but not limited to broadcast and/or in-show prize sponsorship) in respect of the Radio Show and/or TV Show and to determine the suitability or otherwise of any proposed programme sponsor. The Company shall procure that the Presenter shall, subject to the Presenter's agreement in each case, undertake and participate in such publicity and promotional activities in respect of any such programme sponsor as may be requested by RTÉ from time to time provided that any terms agreed between the programme sponsor and the Presenter and/or the Company in relation to such publicity and promotional activities shall be subject to RTÉ's prior approval.

- 9.10 RTÉ agrees that all outtakes (i.e. material recorded for but then edited out prior to the broadcast or other transmission of the programme for which it was recorded) of the Presenter shall not be used without the prior consent of the Company in any other broadcasts.

## **10. Warranties**

The Company hereby warrants, represents and undertakes to RTÉ that:

- 10.1 The Company is free to enter into this Agreement and to provide the Services of the Presenter to RTÉ and has not entered nor will enter into any professional or other commitment which would or might conflict with the full and due rendering of the Presenter's Services hereunder.
- 10.2 The products of the Services provided by the Company and/or the Presenter hereunder (save to the extent that they incorporate material made available to the Company or the Presenter by RTÉ or on RTÉ's behalf) will to the best of the Presenter's knowledge, information and belief be wholly original to the Company and/or the Presenter and shall not infringe the copyright or any other rights of any third party.
- 10.3 The Company shall use all reasonable endeavours and the Company shall procure that the Presenter shall use all reasonable endeavours to ensure that the programmes do not incorporate any defamatory matter, nor contain any breach of contract, privacy or duty of confidence, nor constitute contempt of court nor breach any provisions of any statute or any regulations made thereunder.
- 10.4 The Company is and shall remain and the Presenter is and shall remain a 'qualified person' within the meaning of the Copyright and Related Rights Act, 2000 or any modification, replacement or re-enactment thereof.
- 10.5 The rights hereby granted and assigned are vested in the Company absolutely and the Company has not previously assigned licensed or in any way encumbered the same (save as provided for in Clause 9.7 above) so as to derogate from the grant and assignment hereby made nor will the Company so assign, license or encumber the same.
- 10.6 The Presenter is not now, nor has at any time been to the best of his knowledge, information and belief, subject to or suffering from any disability which will in a material way prevent him from rendering the Services hereunder. For the purposes of this Agreement 'disability' shall mean any injury, ailment or incapacity which will materially adversely affect the Presenter's ability or suitability to render any of the Services.

## **11. Suspension**

- 11.1 RTÉ shall be entitled by reasonable notice in writing to the Company to suspend the Company's engagement and thus the Presenter's Services under this Agreement with immediate effect on the happening of any of the following events:



- 11.1.1 if the Company fails, refuses or neglects to perform any of its obligations hereunder or fails to procure that the Presenter performs any of his obligations hereunder or is otherwise in material breach of any of its obligations, undertakings or warranties to RTÉ herein and has not remedied any such failure, refusal, neglect or breach within fourteen (14) days of being called upon in writing (with details of the failure, refusal, neglect or breach set out in the said notice) to do so;
- 11.1.2 if production of the programmes is prevented, interrupted or delayed by any cause outside of RTÉ's control (including but not limited to) fire, or war, act of God, strike, lock-out, labour conditions, (except where solely restricted to employees of RTÉ) judicial order or enactment, incapacity or death.
- 11.1.3 if the Presenter commits any serious act of misconduct or neglect or commits or is charged with any criminal offence whether or not in connection with the provision of his Services hereunder which might in the reasonable opinion of RTÉ given in writing bring the Presenter or RTÉ into public disrepute or materially affect the performance of the Services hereunder;
- 11.1.4 if the Presenter commits any act or does or neglects to do anything which in the reasonable opinion of RTÉ given in writing brings RTÉ into disrepute that RTÉ deems incapable of remedy.
- 11.2 Suspension of the engagement shall have the following effect:
  - 11.2.1 it will last as long as the event giving rise to it plus such further period as RTÉ may reasonably require to resume using the Presenter's Services or until the Agreement is terminated;
  - 11.2.2 whilst it lasts, fees and payments shall cease to fall due and if the Suspension is in excess of one month either of the Parties have a right to terminate the contract.;
  - 11.2.3 the Company shall continue during suspension to comply with its obligations under this Agreement and shall not without RTÉ's consent agree to provide the Presenter's Services to any other person during the continuance of the suspension;
  - 11.2.4 the Company and the Presenter shall be entitled by notice in writing to the other party to terminate this Agreement in the event that a period of suspension of this Agreement pursuant to clause 11.1.2 above exceeds one months.
  - 11.2.5 for the purpose of Clause 11.3 below (Termination) , it is agreed that the inability of the Company to provide the services of the Presenter beyond an initial (1) one month period of suspension , or (where applicable ) any extension of that period, may, at RTÉ discretion, be regarded as of a material breach of this agreement.

## TERMINATION

- 11.3 Either Party shall be entitled to terminate this Agreement by giving 4 weeks' notice in writing to the other side in the event of a fundamental breach of any of the terms of this Agreement which breach is either incapable of remedy or where capable of remedy has not been remedied despite reasonable request having been made in writing by the other Party to the Party in breach to do so.
- 11.4 Without prejudice to its rights under Clause 3 RTÉ may (whether or not it has suspended the engagement for same or another reason ) by notice in writing terminate this Agreement with immediate effect during the Contract Term if the Company or the Presenter;
- 11.4.1 if the Company fails, refuses or neglects to perform any of its obligations hereunder or fails to procure that the Presenter performs any of his obligations hereunder or any related duties reasonably and properly required of the Presenter under this Agreement and has not remedied any such failure, refusal or neglect within fourteen (14) days of being called upon in writing (with such details of such failure, refusal or neglect set out in the said notice) to do so;
  - 11.4.2 if the Presenter is absent due to illness or incapacity for a period in excess of fourteen (14) days in aggregate in any one (1) rolling 12 month period of the Contract Term where such absences are not covered by a medical certificate from a duly qualified medical practitioner or in excess of five (5) months in the aggregate in any one (1) rolling 12 month period of the Contract Term where such absences are covered by a medical certificate;
  - 11.4.3 if the Presenter shall become guilty of any serious act of misconduct or neglect or any criminal offence whether or not in connection with the provision of his Services hereunder which might in the reasonable opinion of RTÉ given in writing bring the Company, the Presenter or RTÉ into public disrepute or materially affect the performance of the Presenter's Services hereunder;
  - 11.4.4 if the Company and/or the Presenter shall commit any act or do or neglect to do anything which in the reasonable opinion of RTÉ given in writing brings RTÉ into disrepute; or
  - 11.4.5 if the Company or the Presenter enters into bankruptcy or liquidation (other than for the purposes of reconstruction without insolvency) or makes any composition with its creditors or have an administrator or administrative receiver appointed over all or part of its undertaking or assets.

- 11.5 On termination of the Company's engagement on any of the foregoing grounds, RTÉ shall pay to it the fees and expenses due under this Agreement up to the date of the commencement of the event giving rise to termination or to suspension or the expiry of any written notice as applicable. RTÉ and the Company shall remain entitled to enforce any claim against the other arising from breach of this Agreement which may have occurred before termination.

**12. Company Undertaking**

- 12.1 The Company undertakes to use its best endeavours to ensure that no action taken by the Presenter in the course of performing his duties under this Agreement shall incur any legal liabilities to RTÉ and it further undertakes to provide the Presenter's Services in a proper, loyal and efficient manner for the duration of the Contract Term.

**13. Assignment**

- 13.1 The Company shall not be entitled to assign the benefit of this Agreement and the Presenter's Services hereunder to a third party.

**14. Confidentiality**

- 14.1 The Company acknowledges and agrees that in the discharge by RTÉ of its obligations and duties as a public service broadcaster, RTÉ may be required to disclose and/or RTÉ may consider that it is appropriate and/or necessary to disclose details of this Agreement in particular with regard to the provisions of Clause 8. The Company acknowledges and agrees that neither the Company nor the Presenter shall object to the disclosure by RTÉ of such information and such disclosure shall not constitute a breach by RTÉ of the provisions of this Agreement.
- 14.2 The Company acknowledges and agrees that aside from the provisions of Clause 14.1 above, RTÉ may be specifically obliged or required by an act of legislation or by the provisions of a Court Order to disclose details of this Agreement and the Company and the Presenter acknowledges that such disclosure by RTÉ shall not constitute a breach by it of the provisions of this Agreement. Prior to any such disclosure, RTÉ agrees to advise the Presenter so that the Presenter is aware when any specific disclosure of the contents of the Agreement are going to be made and there are good faith discussions with the Presenter about how this may be handled.
- 14.3 The Company agrees and the Company shall procure the Presenter's agreement and RTÉ hereby agrees that (save as provided in Clauses 14.1, 14.2 above), neither the Company or the Presenter or RTÉ shall either prior to during or after the Contract Term, divulge, publish or reveal to any person, firm or company, any information whatsoever concerning the business, organisation, finances, dealings, transactions or affairs or the relationship between the Company and the Presenter on the one hand and RTÉ on the other hand (including in particular but not in any way limited to the terms of this Agreement or of any former agreements or arrangements between the Company and/or the Presenter and RTÉ) and RTÉ, the Presenter and the

Company shall use their best endeavours to prevent the disclosure or publication of any such matter by others and shall keep with complete secrecy all confidential information entrusted to each of them, their officers, servants or agents and shall not use or attempt to use any such information in any manner which may injure or cause loss either directly or indirectly to the Company and/or to the Presenter and/or RTÉ or any of their businesses or may be likely to do so.

- 14.4 ~~The Company, on behalf of the Presenter hereby consents to RTÉ processing personal data and sensitive data in relation to the Presenter as reasonably required by RTÉ in relation to the Services provided by the Presenter and the obligations of RTÉ hereunder. The Company acknowledges and agrees on behalf of itself and the Presenter at all times to comply with the provisions of the Data Protection Act 1998 to 2003 (as amended and/or replaced) when handling information concerning RTÉ's employees, contractors and viewers/listeners. For the purposes of the General Data Protection Regulation and Data Protection Acts 1988-2018, as may be amended or updated from time to time ("Data Protection Law"), the Company hereby confirms that the Presenter acknowledges and agrees to RTÉ holding and processing such personal data (including without limitation special categories of personal data) of the Presenter as reasonably required by RTÉ in relation to the Services provided by the Presenter and the obligations (including statutory obligations) of RTÉ hereunder in accordance with the RTÉ Privacy Policy, a copy of which is available at <https://www.rte.ie/about/en/policies-and-reports/policies-guidelines/2012/0417/317440-rte-privacy-statement/>. The Company shall ensure that the Presenter acknowledges and agrees at all times to maintain confidentiality and comply with the provisions of the Data Protection Law when handling information concerning RTÉ's staff, suppliers/customers/audience and/or contributors. Unauthorised access and/or disclosure by the Company of any personal data relating to others may result in the termination of the Services. For information on data subject rights, the Company can refer to the RTÉ Data Protection Individual Rights Guide, a copy of which is available at <https://www.rte.ie/about/en/policies-and-reports/policies-guidelines/2012/0417/317412-rte-data-protection-policy/>.~~

## **15. Status & Tax Liabilities**

- 15.1 The Company acknowledges that, as an independent company, it is responsible for complying with the rules relating to payment of Irish income tax and making the appropriate declaration of any payments received by him from RTÉ to the Revenue Commissioners. The Company also acknowledges that it is responsible for making its own tax returns and for paying any taxes due in respect of payments made to it under this Agreement by RTÉ and the Company undertakes to produce evidence of such payments to RTÉ.
- 15.2 The Company hereby indemnifies and agrees to keep indemnified RTÉ in respect of any claims that may be made against RTÉ in respect of any tax or PRSI or similar contributions due as a result of payments made to the Company for the services of the Company and/or Presenter hereunder.



15.3 On execution of this Agreement the Company shall provide RTE with documentary evidence of the self- assessed taxation status of the Presenter, such evidence to include his up to date Schedule D number or tax clearance certificate and any such other written evidence as satisfies or is requested by RTE. Such documentary evidence to include:

- (a) The Company's VAT Number; and
- (b) The Company Tax Clearance Access Number.

15.4 The Company acknowledges that no payment will be made by RTE to the Presenter until such documentation has been received. For the purposes of Clause 11 of this Agreement (Termination & Suspension), failure on the part of the Company to provide RTE with documentary evidence of the self-employed status of the Presenter as described in this clause 15.4 within 3 months of the Commencement Date shall be regarded as a material breach of contract by the Company giving rise to a right of termination on the part of RTE.

#### **16.15. Miscellaneous**

16.15.1 This Agreement constitutes the entire understanding and agreement of the parties concerning the subject matter hereof and is in substitution for and supersedes all previous discussions, understandings and agreements or arrangements whether oral or written between RTE and the Company concerning the procurement of the Presenter's Services and the terms and conditions of the procurement of the Presenter's Services.

15.2 ~~The Company acknowledges that, as an independent company, it is responsible for making its own tax returns and for paying any taxes due in respect of payments made to it under this Agreement by RTE and the company undertakes to produce evidence of such payments to RTE on request. The Company hereby indemnifies and agrees to keep indemnified RTE in respect of any claims that may be made against RTE in respect of any tax or PRSI or similar contributions due as a result of payments made to the Company for the Presenter's Services hereunder.~~

16.15.23 References to persons shall include references to unincorporated associations, to the singular shall include references to the plural and to the masculine shall include references to the feminine and vice versa.

15.416.3 This Agreement shall not be deemed to create any partnership, joint venture or employment relationship between the parties nor shall the Company hold the Company or the Presenter out as an agent of RTE.

15.516.4 The Company acknowledges that nothing in this Agreement imposes any obligation on RTE to broadcast or exploit any programme in respect of which the Presenter provides the Services under this Agreement and the Presenter waives any claim for loss of publicity or opportunity or any claim of a similar nature. However non broadcast shall not in itself constitute valid

grounds on which to decline to pay any fees due to the company under this Agreement.

~~15.6~~16.5 Any waiver of any breach of, or default under, any of the terms of this Agreement by RTÉ shall not be deemed a waiver of any subsequent breach or default and shall in no way affect the other terms of this Agreement.

~~15.7~~16.5 This Agreement may only be amended modified or waived by mutual agreement in writing signed by each party.

#### ~~17~~16. Notices

~~16~~17.1 Any notice required to be given to RTÉ or the Company under this Agreement shall be in writing and served upon the addressee at such address as it may notify to the other party for such purpose and if none at the addressee's address stated at the head of this Agreement with copies to the Presenter by prepaid registered post or by personal delivery at any place or by facsimile transmission and shall be deemed to have been given if delivered at any place or by the time of delivery and if posted forty eight (48) hours (excluding Saturdays, Sundays and bank holidays) after posting and if sent by facsimile transmission on the addressee's business day next following the day of transmission.

#### ~~17~~18. Severability

~~17~~18.1 If any provision of this Agreement is held invalid, illegal or unenforceable for any reason, that provision shall be severed and the remainder of this Agreement shall continue in full force and effect as if this Agreement had been executed with the invalid provision eliminated. In the event of an invalidity so fundamental as to prevent the accomplishment of the purpose of this Agreement, the parties shall immediately commence negotiations in good faith to remedy that invalidity, whilst achieving the purpose of this Agreement.

#### ~~18~~19. Jurisdiction

~~18~~19.1 This agreement shall be governed by and construed in accordance with the laws of Ireland and the Irish courts shall have exclusive jurisdiction to hear all matters arising out of or in connection with this Agreement.

## SCHEDULE 1 SERVICES

The Company shall procure that the Presenter shall provide the following Services:

### 1. Radio Services:

- 1.1 Present the radio programme assignment, "*The Ryan Tubridy Show*" (or such other primetime show as may be advised following meaningful consultation with the Presenter) for up to a maximum of ten (10) hours per week for forty ~~two one~~ (4241) weeks (~~210205~~ weekdays) during the Contract Year including regular programme Outside Broadcasts as required, or any other comparable programme assignment as directed by the Managing Director of Radio or his/her nominee(s) following meaningful consultation with the Presenter.
- 1.2 The Radio Show is currently scheduled five (5) hours per week between the hours of 9am – 10am, Monday to Friday inclusive.
- 1.3 If required, self-operate (comp-op) the Radio Show or other comparable programme, on a daily basis and other programme assigned from time to time as appropriate.
- 1.4 If required, return logs of all music, used or commissioned in the Radio Show.
- 1.5 To attend at RTÉ for planning meetings, programme preparation, rehearsals, recordings and studio broadcasts as is reasonable.
- 1.6 In exceptional circumstances the show may be pre-recorded by mutual agreement between the parties in advance.

### 2. TV Services:

- 2.1 Present up to thirty eight (38) episodes per annum of "*The Late Late Show*" or an equivalent programme of approximately one hundred and twenty (120) minutes duration per episode, as determined by the Director of Content, or his nominee. The TV Show is generally scheduled between 21:00pm and 12.00am and it is hereby agreed that RTÉ will use its best endeavours to ensure that the Show finishes at 11.30pm except from 1 September to 31 December each year where this may not be possible. of "*The Late Late Show*" or an equivalent programme of approximately one hundred and twenty (120) minutes duration per episode, as determined by the Director of Programmes, Television or his/her nominee. The Company and the Presenter hereby agree that the Presenter shall present any "special programmes" of the TV Show that may overrun the normal two (2) hour duration of the TV Show provided that total overruns per season of the TV Show shall not exceed three (3) hours in aggregate. Television management undertake to consult in a meaningful way with the Company and/or the Presenter regarding any significant changes to The Late Late Show, or any move to a new programme. At RTÉ's discretion It is agreed that up to ~~two (2)~~ four (4) TV Shows in any season may be pre-recorded. All episodes of the Late Late Show shall be broadcast weekly on a Friday during any one programme season unless otherwise scheduled by RTÉ.

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- 2.2 It is agreed that the Presenter will not be obliged to provide his TV services ~~for on three occasions during the Contract Term provided that he is available for a pre-record for transmission on that date as agreed between the parties. These pre records will include one for transmission on Good Friday, the Country and Western Show and one other date around Christmas. RTE will use its best endeavours to agree one further pre record in each season around Spring or Midterm the exact date of which to be discussed and agreed with the Presenter.~~ This is subject to the Presenter undertaking not to provide his Services to any third party and in particular BBC Radio during ~~this Easter period of these~~ non service days. Arrangements in relation to any pre-recorded programmes ~~for transmission on Good Friday~~ are to be agreed in good faith between the Parties at that time.
- ~~2.3 Present up to three (3) additional television programme "one offs or specials" per annum (or four (4) in years where there are 37 Late Late Shows in a season), such programmes to be discussed and agreed between the Director of TV Programmes or her nominee and the Presenter.~~
- 2.34 To attend at RTE for planning meetings, programme preparation, rehearsals, recordings and studio broadcasts as is reasonable.
- ~~2.5 Subject to the availability of the Presenter and subject to the prior consultation and agreement with the Managing Director of TV, the option of a further series, or series' of up to eight (8) programmes, with a duration of up to fifty two (52) minutes each, such series to be discussed and agreed between the Director of TV Programmes or her nominee and the Presenter. In considering whether the Presenter shall be available for additional TV Services requirements, the requirements of the Radio Services shall be taken into account.~~

All services additional to those set out in this Schedule 1 will incur additional fees, exact projects and fees to be negotiated and agreed between RTE and the Presenter.

RTE shall provide the Company with office equipment including a PC, mobile telephone, desk and recording equipment as required for the purposes of providing the Services hereunder.



**IN WITNESS** whereof the parties hereto have executed this Agreement the day and year first herein **WRITTEN**

**SIGNED** for and on behalf of  
**RAIDÍÓ TEILIFÍS ÉIREANN**

In the presence of

Witness:

Name:

Address:

**SIGNED** for and on behalf of  
**TUTTLE PRODUCTIONS LIMITED**

In the presence of

Witness:

Name:

Address:

**From:** [REDACTED]  
**Sent:** Friday 20 March 2020 16:44  
**To:** [REDACTED] Noel  
**Cc:** Breda O'Keeffe; [REDACTED]  
**Subject:** RE: RT  
**Attachments:** DRAFT Agreement.docx.446 JOM 19.3.20.docx, Side Letter re Sponsor's payment 19.3.2020.docx, DRAFT Side Letter.5GZ JOM 19.3.2020.doc, Side Letter [REDACTED] 4HZ JOM 19.3.20.doc

Hi [REDACTED]

I hope you're keeping well during these very strange times.

I have attached an amended version of the contract with tracked changes.

I have attached a side letter in relation to the commercial arrangement.

We have made some changes to the side letters regarding the guarantee and the amendments to the current contract.

Let me know if you would like a call to go through any of the attached?

Have a lovely weekend.

Kind regards,  
[REDACTED]



**Noel Kelly Agent For:**

Ryan Tubridy  
Joe Duffy  
Claire Byrne  
Dave Fanning  
Pat Kenny

Radio - TV Broadcaster, Columnist and Author  
Radio - TV Broadcaster, Columnist and Author  
Radio - TV Broadcaster  
Radio - TV Broadcaster, Columnist and Author  
Radio - TV Broadcaster and Columnist

**DRAFT**

XX March 2020

**Private & Confidential**

Ryan Tubridy  
Tuttle Productions Limited  
c/o CMS Marketing  
Unit B2 Calmount Office Park  
Ballymount  
Dublin 12

**Re: Agreement between Tuttle Productions Limited and RTÉ**

Dear Ryan

I refer to the contract for services between Tuttle Productions Limited and RTÉ dated 1 April 2020 to 31 March 2025 (the "Agreement") in relation to the services provided by you to RTÉ.

The purpose of this correspondence is to record in writing our guarantee and undertaking that the fees set out in this Agreement will be paid by RTÉ without any deductions and RTÉ shall not make any request or enquiry from you in relation to a deduction in the agreed fees during the currency of the Agreement save as to those that might be imposed by changes to legislation, which may cap fees paid to presenters by RTÉ.

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Yours sincerely

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**Dee Forbes**  
**Director General**

[RTÉ headed paper]  
**LETTER OF AGREEMENT**

1. We refer to the contract for services between the Tuttle Productions Limited and RTÉ dated 1 September 2015 to 31 August 2020 (the "Agreement") in relation to the services provided by the Contractor to RTÉ.
2. The parties hereby agree to the early termination of the Agreement on 28 February 2020.
3. ~~In consideration of the parties entering into the Agreement and RTÉ providing related side letters, it is hereby agreed that all pre-existing agreements are terminated and neither party shall have any continuing obligations or entitlements thereunder, the fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro rata or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTÉ or provided by the Presenter during the Contract Term.~~
4. ~~The termination payment will be offset against the Contractor's earnings on the following terms:~~
  - ~~€20,000 for Year 3;~~
  - ~~€50,000 for Year 4 and;~~
  - ~~€50,000 for Year 5;~~

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\_\_\_\_\_  
**RAIDÍÓ TEILIFÍS ÉIREANN**  
**Date:**

Agreed and Accepted

\_\_\_\_\_  
**for and on behalf of TUTTLE PRODUCTIONS LIMITED**

**Date:**



**DRAFT**

XX March 2020

**Private & Confidential**

Ryan Tubridy  
Tuttle Productions Limited  
c/o CMS Marketing  
Unit B2 Calmount Office Park  
Ballymount  
Dublin 12

**Re: Agreement between Tuttle Productions Limited and RTÉ**

Dear Ryan

I refer to the contract for services between Tuttle Productions Limited and RTÉ dated 1 April 2020 to 31 March 2025 (the "Agreement") in relation to the services provided by you to RTÉ.

The purpose of this correspondence is to record in writing that in addition to the fees paid by RTE under the Agreement, RTE shall also enter into an agreement with the Sponsor of the Late Late Show that will provide for an additional payment to you of €75,000 per annum for the duration of the Agreement and RTE shall guarantee these payments without deduction and indemnify you in relation to these payments.

RTE shall also commit to engaging with you or your agent in relation to the production of an annual Late Late Show live event and a fair and equitable distribution of the revenue and net profits therefrom.

Yours sincerely

---

**Dee Forbes**  
**Director General**

~~9<sup>th</sup> November 2015~~ 10<sup>th</sup> March 2020

THIS AGREEMENT is dated the \_\_\_\_\_ day of \_\_\_\_\_, ~~2015~~2020  
BETWEEN

1. **RAIDÍÓ TEILIFÍS ÉIREANN**, a statutory corporation regulated pursuant to the Broadcasting Act 2009 whose headquarters is located at Montrose, Donnybrook, Dublin 4 (hereinafter called “RTÉ”) of the first part; and
2. **TUTTLE PRODUCTIONS LIMITED**, an Irish registered company having an address ~~Drayton Mews, Drayton Close, Monkstown, Co. Dublin e/o CMS Marketing, Unit B2 Calmount Office Park, Ballymount, Dublin 12~~ (hereinafter called “the Company”) of the second part.

collectively referred to as “the Parties”.

#### WHEREAS

1. RTÉ is a public service broadcasting corporation in accordance with the Broadcasting Act 2009.
2. The Company is exclusively entitled to the services of Mr. Ryan Tubridy (“the Presenter”).
3. RTÉ wishes the Company to provide the exclusive Services (as hereinafter defined) of the Presenter and programmes by the Presenter to RTÉ on the terms set out in this Agreement.

#### THE PARTIES NOW HEREBY AGREE AS FOLLOWS

##### 1. Definitions

“Commencement Date” means ~~1-September~~ April, 20152020.

“Contract Term” means five (5) years from the Commencement Date.

“Radio Show” means the radio programme currently entitled “*The Ryan Tubridy Show*” or such other radio programme that may be presented by the Presenter.

“Services” means the services of the Presenter to be provided under this Agreement as set out in detail in Schedule 1 to this Agreement.

“TV Show” means “*The Late Late Show*” or such other television show that may be presented by the Presenter.

- 1.2 Save as otherwise provided herein, any references in this Agreement to clauses or paragraphs are references to the clauses or paragraphs of this Agreement unless the context otherwise admits or so requires.

- 1.3 Words such as hereunder, hereof and herein and other words commencing with here shall unless the context clearly indicates to the contrary, refer to the whole of this Agreement and not to any particular condition hereof.
- 1.4 The headings to the conditions in this Agreement are for reference only and shall not affect the interpretation of this Agreement.
- 1.5 This Agreement may be executed in any number of counterparts and by the different parties hereto on separate counterparts, each of which when executed and delivered shall constitute an original, all such counterparts together constituting as one and the same instrument.
- 1.6 Amendments to or modifications of this Agreement may be made only by mutual agreement of all parties in writing, and shall be subject to whatever approvals or appropriate authorities as may be required by law.
- 1.7 This Agreement and all rights and obligations hereunder shall for all purposes be treated and construed as being separate and apart from any other agreement or agreements or any rights or obligations thereunder save only insofar as the express provision requires to the contrary.
- 1.8 The parties hereto enter this Agreement as principals for and on their own behalf.

## **2. Engagement**

- 2.1 The Company is entitled to the ~~exclusive~~ Services and the proceeds thereof of the Presenter throughout the world together with the right to make such Services available to others. ~~Save for clause 6.5.~~
- 2.2 Upon and subject to the terms and conditions hereinafter appearing, RTE hereby engages and the Company hereby agrees to procure that the Presenter provides to RTE the Presenter's Services in relation to the radio and television programmes to be broadcast and/or transmitted where so ever and by whatsoever means (including without limitation, in any re-edited re-formatted or compilation versions) whether now known or hereinafter invented.
- 2.3 The Company shall procure that the Presenter provides the Services (as further set out in Clause 5 below) ~~shall be made available to RTE in Republic of Ireland on an exclusive basis (subject to clause 6.5 below) during the Contract Term.~~
- 2.4 RTE shall determine the title of the Radio Show and/or TV Show. The Company acknowledges that RTE may consider it appropriate and/or necessary to make changes to the title of the Radio Show and/or TV Show. The Company also further acknowledges that RTE may consider it appropriate and/or necessary to make changes to its programme schedule. In the event that any such changes are anticipated, RTE shall provide the Company and the Presenter with reasonable notice of such changes and shall consult in advance with the Company and the Presenter in relation to such changes. Notwithstanding the above, the Company acknowledges RTE's decision as

communicated by the appropriate Head of Radio Station and/or the Director of Programmes, Television or their respective nominee(s) in relation to any changes under this Clause 2.4 shall be final and the Company and Presenter agree to abide and comply with this decision as long as the changes fall within the parameters of the Services as set out in Schedule 1 hereto.

### **3. Duration**

- 3.1 This Agreement shall commence or shall be deemed to have commenced on the Commencement Date and shall end (for the avoidance of doubt with regard to Services to both radio and television) on 31 ~~August, 2020~~ March 2025 (the "expiry date") when it will terminate without any notice being required. This is without prejudice to either Party's right of earlier termination as provided in Clause 11 of this Agreement.

### **4. No Employment**

- 4.1 For the avoidance of doubt, the Company acknowledges that the Services of the Presenter are being contracted to RTE on an independent basis and that the Presenter is not an employee of RTE and has no entitlements to employment protections or benefits under statute, contract, common law, or otherwise and the Company undertakes (and procures that the Presenter shall undertake) not to make any employment related claim of any nature against RTE during or after this Agreement, under statute, contract, common law or otherwise. Furthermore, the Unfair Dismissals Acts, 1977 – ~~2007~~ 2015 (or any future legislative amendments to these Acts) shall not apply to the termination of this Agreement.

### **5. Company's Obligations**

- 5.1 Subject to clause 6.5 below, the Company shall procure that the Presenter shall provide the Services, on an exclusive basis to RTE in Republic of Ireland, suitable for broadcast ~~by~~ at RTE's studios in Donnybrook Dublin 4 or as reasonably required at a location as may be advised to him by the producer or the relevant Divisional Head or nominee. If the Services are to be provided at any location other than the said studios, RTE shall consult with the Company and/or the Presenter in advance of such relocation and give good faith consideration to the representations of the Company and/or the Presenter in relation to any such relocation. If the relocation relates to television broadcasting services, the ~~Managing~~ Director of ~~Television Content~~ shall consult with the Company and/or the Presenter. If the relocation relates to radio broadcasting, the ~~Managing Director of Head of Radio 1~~ shall where practicable consult with the Company and/or the Presenter. In the event of any dispute arising in relation to any matter under this Clause 5.1, the decision of the ~~Managing Director Head of Radio 1~~ or ~~Managing Director of Television Content~~ or their respective nominees shall be final.
- 5.2 The Company shall procure that the Presenter shall perform the Services with all due professional care and skill and to the best of the Presenter's ability.



- 5.3 The Company shall procure that in order to enable the Presenter to discharge his role as presenter, the Presenter shall carry out adequate research and preparation and shall attend at all the rehearsals, planning meetings, pre-recordings, and shall participate in all matters concerned and connected with the preparation, production and the broadcast of the Radio Show and TV Show as reasonably required. RTE acknowledge that the Presenter is not responsible for the Budget associated with the broadcast of either the TV or Radio show but he shall be consulted by RTE in relation to same.
- 5.4 The Company shall procure that the Presenter shall comply with the reasonable instructions of RTE given pursuant to the terms of this Agreement.
- 5.5 The Company shall procure that the Presenter shall accept all reasonable editorial instructions of relevant production staff and shall agree that RTE's decision regarding the content of such programmes is final. The Company shall procure that the Presenter shall do everything reasonably in the Presenter's power, and the Company shall do everything in its power to ensure that the programmes will be made as efficiently and economically as may be compatible with first class work and in accordance with the budget and production schedule therefore.
- 5.6 The Company and the Presenter recognise and shall comply with RTE's obligation to produce and broadcast a competitively effective and successful Radio Show and TV Show, supported by appropriate staff and resources. It is further recognised and agreed that RTE must provide a value for money service, to which end the Company and the Presenter shall behave reasonably and show flexibility. RTE will consult with the Presenter before making any ~~material~~ changes to the staffing levels and/or resources being applied to the Radio Show and/or the TV Show. In particular regarding any change to the producer of either show, RTE confirm that they will consult with the Presenter in advance of any such anticipated change, provided that the parties agree and acknowledge that responsibility for staffing and resourcing of the Radio and TV Shows shall rest with the respective RTE editorial managers and any decision of such RTE editorial managers in relation to staffing and/or resourcing of the Radio and TV Shows shall be final.
- 5.7 The Company shall procure that the Presenter shall provide the Services to RTE in accordance with Schedule 1, for a minimum period of forty two one (42 (41) weeks (210 205 days) throughout each calendar year of the Contract Term on the terms set out in this clause 5.7 and as further described in Schedule 1. For the purposes of this clause 5 a "week" shall mean five (5) weekdays during any week (Monday to Sunday inclusive). ~~Any radio programme presented pursuant to paragraph 1.2 of Schedule 1 or television programme presented pursuant to paragraphs 2.3 or 2.5 of Schedule 1 shall be in addition to such minimum period and services in relation thereto may be provided on a Saturday, Sunday or Bank Holiday (all Bank Holiday's to be agreed locally with the Head of RTE Radio 1), subject to the agreement of the Company and the Presenter.~~ During each calendar year of the Contract Term, the Presenter shall be entitled not to provide the Services to RTE for fifty five ~~(50/55)~~ days a maximum aggregate period of ~~ten (10) eleven (11)~~ weeks (prorated for any partial calendar year) and subject to the following:-

- 5.7.1 The Company shall not be required to provide the Radio Services of the Presenter for a block of up to 5 consecutive weeks, the precise timing of which will be agreed between the parties in advance each year following consultation between the Presenter (on behalf of the Company) and RTE at least 46 weeks in advance of that absence and subject to clauses 5.7.2 and 5.7.6 such leave shall be predominantly taken during the period June/July/August in any contract year.
- 5.7.2 The Company shall further not be required to provide the Radio Services of the Presenter for a period of one week in Spring, one week around the Easter period, one week in Autumn and two weeks around the Christmas period, the precise timing of these periods to be agreed at least 6 weeks in advance of that absence each year following consultation between the Presenter and RTE ~~and subject to Clause 5.7.3 below.~~
- ~~5.7.3 The Company will be required to provide the Services of the Presenter to present the Radio Show on up to four (4) Bank Holidays per Contract Year.~~
- 5.7.4 For the avoidance of doubt, the Presenter shall be required to provide the Services in relation to each episode of the TV Show throughout each season of the TV Show (as described in Schedule 1) during the Contract Term.
- 5.7.5 For the avoidance of doubt the Presenter shall not be required to provide the Services live to RTE in connection with the TV Show on fourthree occasions during the Contract Term provided that he is available for a pre-record for transmission on that date as agreed between the parties. These pre records will include one for transmission on Good Friday, the Country and Western Show and one around Christmas dates to be discussed and agreed at the start of each season. RTE will use its best endeavours to agree one further pre record in each season around Spring or Midterm the exact date of which to be discussed and agreed with the Presenter.  
~~, provided that he is available for a pre-record for transmission on that date as agreed between the parties.~~
- 5.7.6 The Company agrees to discuss with and obtain approval from the Head of Radio 1 Station and the Director of Programmes, Television Content or their nominee(s) in relation to any proposed absence of the Presenter (i.e. in relation to any weekday(s) on which the Company proposes not to provide the Services of the Presenter) at least six (6) weeks in advance of that absence. If approved, each approved weekday shall count as one of the Company's maximum annual non-service entitlement of fifty five (\$055) days set out above.
- 5.8 The Company shall procure that the Presenter shall exercise reasonable endeavours not do or say anything that could reasonably be expected to bring RTE into disrepute or which would result in a material breach by RTE of any of its legal obligations.

5.9 The Company acknowledges (and shall procure that the Presenter shall acknowledge) that RTE will handle and manage the press and media relations around the Radio Show and the TV Show (including the Presenter's involvement therein) and the Presenter's work for RTE generally and that RTE will handle and manage all related press queries and press relations and the Presenter agrees not to make any public announcement or media interview in respect of the Radio Show, the TV Show and/or the Presenter's work for RTE generally without the prior approval of RTE. The Company also agrees that it shall procure the Presenter's agreement to take part in such promotional activities for the Radio Show and the TV Show and RTE as may reasonably be requested by RTE. This does not include any activities with sponsors. The Company shall procure that the Presenter agrees to co-operate fully in this regard without any additional payment to the Company. Without prejudice to the generality of the foregoing, the Company agrees to procure the co-operation of the Presenter in providing occasional interviews, including photographic shoots to the RTE Guide during the Contract Term of this Agreement, and to participate in other RTE marketing, publicity and promotional activities as may be agreed between the Company and RTE from time to time. The Company agrees to liaise with the Communications Manager of Television and the appropriate Head of Radio Station or their respective nominee(s) to discuss and agree the Presenter's participation in any media interviews on RTE outlets (outside of the Radio and/or TV Shows) or those external to RTE, where reasonably practicable in order to ensure strategic management of Presenter publicity at all times.

5.10 The Company shall procure that the Presenter shall not, without RTE's prior consent voluntarily engage in any hazardous pursuit nor take any risk the taking of which would invalidate or affect any normal policy of insurance on the Presenter's life (which RTE may effect but shall not be obliged to effect) in connection with the programmes or which might materially interfere with the performance of the Presenter's Services hereunder. RTE agrees to consult with the Presenter before taking out any such insurance.

## **6. Other Engagements:**

6.1 The Company acknowledges that the remuneration to be paid under Clause 8 hereof and the nature of the Presenter's commitment to RTE for the duration of the Contract Term, in terms of his programme involvement and attendance, is such that the Presenter shall not accept any other professional engagement(s): (i) in radio and television ("**Broadcast Activities**") (save as referred to in clauses 6.2 and 6.5 below); and/or (ii) in the advertising of products or services to the public ("**Advertising Activities**") other than in fulfilment of his obligations under this Agreement. The Company shall procure that the Presenter shall not, during the Contract Term, undertake any promotional or public endorsement engagement or activity for any business, product or service in Ireland ("**Promotional Activities**") without first obtaining the permission of RTE pursuant to clause 6.3 below, such permission not to be unreasonably withheld.



- 6.2 Notwithstanding the provisions of clause 6.1 above, as a freelance media personality it is not intended that the Presenter shall be precluded from public appearances, attending charitable events even at short notice, the writing of books and newspaper columns, theatrical engagements, public services promotions on safety and the like, the making of videos for intra mural and non public corporate purposes, or the making of entertainment videos and records (“Professional Services”), provided that such could not reasonably be construed as prejudicial to the Services to be provided under this Agreement. The Presenter shall not be precluded from participation in any radio or television programme produced outside Ireland and the United Kingdom which are not available for reception by terrestrial, satellite or cable distribution in either of those territories (save as set out in clause 6.5 below) or the writing of newspaper columns, provided always of course that such could not reasonably be construed as prejudicial to the Services to be provided under this Agreement.
- 6.3 The Company shall procure that that the Presenter shall meet with the appropriate Head of Radio 1 Station and the Director of Programmes, Television Content or their nominee(s) ~~at least one (1) time every two (2) calendar months~~ at a mutually convenient time and place in order to discuss any forthcoming Broadcast Activities (to the extent permitted by clause 6.2 above), Promotional Activities and/or Professional Services to be undertaken or likely to be undertaken by the Presenter, ~~in the next two (2) calendar month period.~~ The ~~Director General~~ Head of Radio 1 Station and the Director of Content ~~Programmes, Television~~, acting on behalf of RTE shall be entitled to request the Company to procure that the Presenter does not undertake any such Broadcast Activity, Promotional Activity and/or Professional Service if to do so could reasonably be judged as capable of conflicting with RTE’s statutory legal obligations ~~adversely affecting or likely to adversely affect RTE’s commercial interests or public reputation.~~ The Company and the Presenter acknowledge and agree that RTE may deem Promotional Activities to include the usage in public by the Presenter of a product and/or benefit (such as a car) offered to and accepted by the Presenter on terms not offered to the general public.
- 6.4 At the Company’s request, the appropriate Head of Radio 1 Station and/or (at RTE’s election) the Director of Programmes, Television Content shall specify to the Company the rationale behind any such request made under clause 6.3. The Company shall be entitled to query any request made under clause 6.3 with the ~~Managing Director~~ Head of RTE Radio 1 and/or (at RTE’s election) the ~~Managing Director of RTE Television Content~~. The Company acknowledges and agrees that in the event of irreconcilable disagreement as to whether any Broadcast Activities (to the extent permitted by clause 6.2 above), Professional Services or Promotional Activities by the Presenter would be in conflict with RTE’s statutory legal obligations, general policy guidelines as notified in writing to the Company and/or the Services to be provided to RTE, RTE’s decision as communicated by the Director General in ~~his~~ her role as Editor-in-Chief shall be final and the Company and Presenter agree to abide and comply with this decision. For the purposes of Clause 11 of this Agreement (Suspension and Termination), failure on the part of the Company during the term of this Agreement to comply with a request communicated by



the Director General under this clause 6, following the process described above, may, at RTE's discretion, be regarded as a fundamental breach of contract.

- 6.5 RTE acknowledges that the Presenter has a relationship with BBC Radio and, subject to prior notification by the Presenter to the appropriate Head of Radio ~~Station~~, agrees to allow the Presenter to continue to provide radio services to the BBC Radio for up to six (6) weeks per Contract Year (no more than ~~three~~ five (5) consecutive weeks), subject to Clause 5.7 above and 10.1 below and provided always that the services are provided during the Contractor's agreed non service periods from RTE. For the avoidance of doubt, the Presenter hereby agrees not without RTE's approval to provide his broadcasting services to any third party and in particular BBC Radio in or around the Easter week that he is unavailable to provide his Radio and TV services to RTE.
- 6.6 The Company shall procure that the Presenter shall undertake at all times: (a) to comply with all broadcasting codes; and (b) to provide the Services in compliance with all broadcasting codes; as same may be amended and updated from time to time provided however that to the extent that anything the Presenter does or refrains from doing at the request of or at the direction of or as may be approved by RTE and/or its personnel shall not constitute a breach of this clause. The parties agree that for the purposes of this Clause 6.6 only, "RTE and/or its personnel" shall be deemed to include production personnel from the level of producer upwards only (i.e. programme producer, series producer, Head of RTE Radio One, Director of Content, ~~the Managing Director of RTE Television, the Managing Director of RTE Radio~~ and the Director General of RTE only).
- 6.7 Where, despite the best efforts of the Presenter, any claim for compensation or any complaint is made against RTE arising out of a broadcast by the Presenter, the Company agrees to co-operate fully and willingly with RTE in the defence and conclusion of any such claim or complaint and to procure that the Presenter does likewise. Furthermore, the Company agrees that RTE shall be entitled to conduct and conclude any such defence in its own name, or in the name of the Company and/or the Presenter, in any manner it, in its sole discretion, sees fit, provided that it keeps the Company advised in relation to any proceedings involving the Company's name and/or the Presenter's name.
- 6.8 The Company shall have regard to the interests of RTE in relation to any public or media statement the Presenter may make on the subject of broadcasting or in relation to any public controversy or current public debate generally and shall generally ensure that RTE's public standing is not reasonably adversely affected or prejudiced by any of his activities or statements external to those carried out or made pursuant to this Agreement. For the avoidance of doubt and without prejudice to clause 5.9 above, the Company shall, and shall procure that the Presenter shall, discuss all publicity issues related to the Presenter and/or the Services in advance with the Communications Manager of Television and the Communications Manager of RTE Radio or their nominee(s), where reasonably practicable.

- 6.9 The Company shall procure that the Presenter shall comply with all regulations in place from time to time by RTÉ for the conduct of its business and protection and security of its premises and property and for the health, safety and welfare of its staff. All such regulations are deemed to form part of this Agreement, once available to the Company.

## 7. Obligations of RTÉ

- 7.1 In return for the observance by the Company of its obligations under Clause 6.7 RTÉ confirms that it will agree to indemnify the Company or Presenter in respect of any liability, costs, damages, or expenses accruing to either of them as a result of any breach by the Presenter or any of the Company's obligations in this regard, where the breach was made inadvertently and in good faith.
- 7.2 In return ~~of~~ for the Company's observance of its obligations under Clause 5.8 RTÉ agree that it will not do or say anything which might bring the Company or the Presenter into disrepute.
- 7.3 RTÉ agree that no ~~significant~~ changes would be made to the style, content, scheduling or duration of the Programme(s) presented by the Presenter without meaningful prior consultation between the ~~Managing~~ Director of RTÉ ~~Television Content~~ or ~~Managing Director~~ the Head of Radio 1 as appropriate (or their nominee(s)) and the Presenter. In this regard, the Parties agree that RTÉ's decision in relation to any such matter following such consultation shall be final and the Company shall procure that the Presenter shall abide by any such decision.
- 7.4 RTÉ will endeavour to embark on a cross platform promotional campaign including, but not limited to, radio, television and online (in consultation with the Presenter) for the Programmes. Promotion of the programme (s) as determined by RTÉ shall be continued for the duration of this contract.

## 8. Fees

- 8.1 Subject to the procurement by the Company of the Presenter's due compliance with all of the obligations which the Company agrees to procure that the Presenter shall comply with hereunder and as full and final consideration for the provision by the Company to RTÉ of the ~~Presenter's~~ Services and for all rights assigned and consents and waivers granted and given by the Company and/or the Presenter to RTÉ hereunder, including without limitation in and to the products of the Presenter's Services, RTÉ agrees to pay to the Company ~~the following fees €440,000~~ gross per Contract Year without any deduction (save withholding tax) plus VAT to be invoiced on a monthly basis:-

Year 1 – €495,000  
Year 2 – €495,000  
Year 3 – €545,000  
Year 4 – €545,000  
Year 5 – €545,000

~~In addition to the fees set out herein, RTE shall pay the Company a fee of €120,000 (plus VAT) on the conclusion of the contract (31<sup>st</sup> August 2020) PROVIDED THAT this Agreement continues in force and the Services are provided to RTE hereunder and that this Agreement is not subject to any earlier termination or expiry by agreement between the parties or otherwise.~~

Each invoice submitted by the Company shall list all Programme episodes relevant to such invoice.

- 8.2 The fees shall be paid in instalments in equal calendar monthly instalments in arrears within thirty (30) days of receipt by the RTE People Payments, RTE Group Finance (or such other department of RTE as may be notified by RTE to the Company in writing in advance from time to time) of a valid undisputed invoice.
- 8.3 The Company shall be entitled to appropriate travel and subsistence expenses as authorised by RTE in respect of attendance by the Presenter on location work away from the premises of RTE currently at Donnybrook, Dublin 4. Such expenses must be authorised in advance by RTE, where it is practicable to seek such permission in advance. Such expenses shall be invoiced at the standard RTE Travel and Subsistence rates as updated from time to time by RTE.
- 8.4 For the avoidance of doubt, the Company shall not be paid any fees in respect of any period in which the Presenter has not provided the Services for whatever reason, including sickness, incapacity, holidays or other commitments.

## **9. Copyright**

- 9.1 The Company hereby warrants to RTE that it has secured the assignment by the Presenter of sufficient copyright and related rights (to include moral rights) in the work of the Presenter to enable it to make the assignments and grants to RTE contained in this section of the Agreement. The Company further warrants to RTE that in making the grant of related rights and waiver of moral and performers' rights set out below it does so for and on behalf of the Presenter as his duly authorised agent in that regard. The Company hereby irrevocably indemnifies RTE in respect of all and any costs, damages and expenses RTE may incur arising directly or indirectly from a breach of the foregoing warranties by the Company. The Company agrees as follows:
- 9.2 The Company acknowledges on its own behalf and on behalf of the Presenter that RTE owns the copyright to and all other rights of any kind in and to all tape, audio and audio visual recordings and photographs arising in full or in part from the Services herein for the full period of copyright including any renewals or reversions thereof. RTE shall be entitled to broadcast or otherwise exploit any such material. The Company acknowledges on its own behalf and on behalf of the Presenter that copyright in the radio and television programmes presented by the Presenter pursuant to this Agreement shall vest solely in RTE for the full period of copyright including any renewals or reversions thereof. The Company assigns to RTE all copyright and all other



rights in and to all products of the Presenter's Services hereunder including without limitation all performances and literary, dramatic, artistic and musical material contributed by the Presenter to the programmes. RTE shall have full rights without further payment to the Company or the Presenter to broadcast the radio and television programmes referred to in this Agreement or cause the same to be broadcast, transmitted or otherwise made available throughout the world without limitation in any or all media whether now known or hereinafter invented or to otherwise deal with the said programmes as RTE may at its sole discretion determine.

- 9.3 The Company on its own behalf and on behalf of the Presenter hereby assigns to RTE all rental and lending rights which the Presenter may have in relation to the programmes presented by the Presenter pursuant to this Agreement and the products of the Presenter's Services and the Company hereby confirms that the payments set out in Clause 8 include fair and equitable remuneration in respect of any rights (including without limitation any rental and lending rights) that the Company may have in relation to the programmes or the products of the Services provided by the Presenter hereunder and the Company agrees that no further payments shall be made to the Company or the Presenter nor shall the Company or the Presenter make any claim against RTE for any such further payment.
- 9.4 The Company on its own behalf and on behalf of the Presenter hereby irrevocably grants and procures that the Presenter shall irrevocably grant to RTE throughout the world all performers rights and rights related thereto (as defined in Part III of the Copyright and Related Rights Act, 2000 to include any future legislative amendments to that Act or otherwise to the extent permitted by law) in relation to the Presenter's contributions to the aforementioned programmes to enable RTE to make the fullest use of the products of the Services provided by the Presenter hereunder.
- 9.5 The Company hereby procures that the Presenter shall unconditionally and irrevocably waive, for the full duration thereof, the benefits of any provision of copyright law known as "moral rights" (as defined in the Copyright and Related Rights Act, 2000 to include any future legislative amendments to that Act or otherwise to the extent permitted by law) that may vest in the Presenter in respect of any work created by him in pursuance of this Agreement to the greatest extent permissible under current or future Irish law provided that it is acknowledged that the Presenter shall be credited in a manner reflecting the Services being provided hereunder in all radio and television programmes.
- 9.6 The Company hereby procures that the Presenter shall unconditionally and irrevocably waive, for the full duration thereof, all moral rights in relation to performers rights (as defined in Part IV of the Copyright and Related Rights Act, 2000 to include any future legislative amendments to that Act or otherwise to the extent permitted by law) that may vest in the Presenter in respect of any work created by him in pursuance of this Agreement to the greatest extent permissible under current or future Irish law.
- 9.7 Notwithstanding the provisions of Clauses 9.1, 9.2, 9.3, 9.4 and 9.5, RTE acknowledges that the Company (and/or the Presenter) shall be entitled to use



(i) the Presenter's forename and/or surname; (ii) subject to the prior approval of the Managing Director of Radio or her nominee, his forename and/or surname in conjunction with any other word including the name of the Radio Show; (iii) subject to the prior approval of the Managing Director of Radio or her nominee, any titles, mottos, catchphrases, characters, logos, designs, formats or concepts developed solely by the Presenter in the context of the Radio Show prior to or during the provision of the Services pursuant to this Agreement as part of the Presenter's business (or the Presenter's personal ongoing broadcasting career) provided that such concepts and formats are not used in connection with any radio or television broadcasting save exclusively for RTE during the Contract Term. To the extent that copyright in same vests in RTE, RTE hereby grants a non-exclusive licence to the Company to use any such mottos, catchphrases, characters, logos, designs, formats, or concepts as are developed by others for the Presenter during the provision of the Services (solely in connection with the Radio Show) pursuant to this Agreement after the end of the Contract Term or any extension thereof for the full period of copyright and any renewals or extensions thereof provided always that the Company agrees and undertakes that any rights licensed hereunder shall not affect in any way whatsoever RTE's ability to exploit the programmes provided hereunder as RTE may be in its sole discretion decide for the entire period of copyright including any renewals and extensions as set out at Clause 9.1 above. For the avoidance of doubt this Clause 9.7 does not apply to the TV Show or to any titles, mottos, catchphrases, characters, logos, designs, formats or concepts developed by the Presenter in the context of the TV Show at any time and the Presenter shall be entitled to his forename / surname in conjunction with any word including the name of the TV show and any titles, mottos, catchphrases, characters, logos, designs, formats or concepts developed solely by the Presenter in the context of the TV Show prior to or during the provision of the Services pursuant to this Agreement as part of the Presenter's business.

9.8 RTE further acknowledges that the Presenter, in his arrangements with the Company, has reserved to himself all rights and rights to register any intellectual property rights as may exist in his forename and/or surname by themselves and in conjunction with other words including the name of any show presented by him which contains his name and has irrevocably licensed such rights to the Company which, so far as necessary in order to provide the Services under this Agreement, hereby sub-licences such rights to RTE for the Contract Term or any extension thereof on an exclusive basis in respect of the Services provided hereunder and further agrees to sub-license such rights to RTE on a non-exclusive perpetual basis in respect of the radio and television programmes produced hereunder following expiry of the Contract Term. For the avoidance of doubt this Clause 9.8 does not apply to the TV Show.

9.9 Subject to the Company's agreement, RTE, its assignees, licensees and agents may use the Presenter's name, voice, likeness, photograph and biographical information in any programme or production with which the Presenter may be associated under this Agreement, and in any advertising, publicity, promotion or exploitation relating to such production in all media including, but not limited to the RTE Guide (or equivalent) or the RTE website. The Company agrees that it shall, and shall procure that the Presenter shall, co-operate fully

In this regard without any additional payment to it/him provided however that RTE shall as far as practicable consult with the Company and take on board where reasonably practicable the Presenter's views in respect of the use of the Presenter's name and/or likeness in any promotional material about the programmes presented by him. RTE acknowledges and agrees that the Presenter's name, likeness or his performance shall not be used so as to endorse a product or service (other than RTE itself) without his prior written consent. Notwithstanding the foregoing RTE shall have the sole right, at RTE's absolute discretion, subject to prior consultation with the Company, to arrange for sponsorship of any nature (including but not limited to broadcast and/or in-show prize sponsorship) in respect of the Radio Show and/or TV Show and to determine the suitability or otherwise of any proposed programme sponsor. The Company shall procure that the Presenter shall, subject to the Presenter's agreement in each case, undertake and participate in such publicity and promotional activities in respect of any such programme sponsor as may be requested by RTE from time to time provided that any terms agreed between the programme sponsor and the Presenter and/or the Company in relation to such publicity and promotional activities shall be subject to RTE's prior approval.

- 9.10 RTE agrees that all outtakes (i.e. material recorded for but then edited out prior to the broadcast or other transmission of the programme for which it was recorded) of the Presenter shall not be used without the prior consent of the Company in any other broadcasts.

#### **10. Warranties**

The Company hereby warrants, represents and undertakes to RTE that:

- 10.1 The Company is free to enter into this Agreement and to provide the Services of the Presenter to RTE and has not entered nor will enter into any professional or other commitment which would or might conflict with the full and due rendering of the Presenter's Services hereunder.
- 10.2 The products of the Services provided by the Company and/or the Presenter hereunder (save to the extent that they incorporate material made available to the Company or the Presenter by RTE or on RTE's behalf) will to the best of the Presenter's knowledge, information and belief be wholly original to the Company and/or the Presenter and shall not infringe the copyright or any other rights of any third party.
- 10.3 The Company shall use all reasonable endeavours and the Company shall procure that the Presenter shall use all reasonable endeavours to ensure that the programmes do not incorporate any defamatory matter, nor contain any breach of contract, privacy or duty of confidence, nor constitute contempt of court nor breach any provisions of any statute or any regulations made thereunder.
- 10.4 The Company is and shall remain and the Presenter is and shall remain a 'qualified person' within the meaning of the Copyright and Related Rights Act, 2000 or any modification, replacement or re-enactment thereof.

- 10.5 The rights hereby granted and assigned are vested in the Company absolutely and the Company has not previously assigned licensed or in any way encumbered the same (save as provided for in Clause 9.7 above) so as to derogate from the grant and assignment hereby made nor will the Company so assign, license or encumber the same.
- 10.6 The Presenter is not now, nor has at any time been to the best of his knowledge, information and belief, subject to or suffering from any disability which will in a material way prevent him from rendering the Services hereunder. For the purposes of this Agreement 'disability' shall mean any injury, ailment or incapacity which will materially adversely affect the Presenter's ability or suitability to render any of the Services.

## 11. Suspension

- 11.1 RTE shall be entitled by reasonable notice in writing to the Company to suspend the Company's engagement and thus the Presenter's Services under this Agreement with immediate effect on the happening of any of the following events:
- 11.1.1 if the Company fails, refuses or neglects to perform any of its obligations hereunder or fails to procure that the Presenter performs any of his obligations hereunder or is otherwise in material breach of any of its obligations, undertakings or warranties to RTE herein and has not remedied any such failure, refusal, neglect or breach within ~~fourteen~~ twenty one (21) days of being called upon in writing (with details of the failure, refusal, neglect or breach set out in the said notice) to do so;
- 11.1.2 if production of the programmes is prevented, interrupted or delayed by any cause outside of RTE's control (including but not limited to) fire, or war, act of God, ~~strike, lock out, labour conditions, (except where solely restricted to employees of RTE)~~ judicial order or enactment, incapacity or death.
- 11.1.3 if the Presenter commits any serious act of misconduct or neglect or commits or is charged with any serious criminal offence whether or not in connection with the provision of his Services hereunder which might in the reasonable opinion of RTE given in writing bring the Presenter or RTE into public disrepute or materially affect the performance of the Services hereunder;
- 11.1.4 if the Presenter commits any act or does or neglects to do anything which in the reasonable opinion of RTE given in writing brings RTE into disrepute that RTE deems incapable of remedy.
- 11.2 Suspension of the engagement shall have the following effect:

- 11.2.1 it will last as long as the event giving rise to it plus such further period as RTE may reasonably require to resume using the Presenter's Services or until the Agreement is terminated;
- 11.2.2 whilst it lasts, fees and payments shall cease to fall due and if the Suspension is in excess of ~~one-two~~ months either of the Parties have a right to terminate the contract;
- 11.2.3 the Company shall continue during suspension to comply with its obligations under this Agreement and shall not without RTE's consent agree to provide the Presenter's Services to any other person during the continuance of the suspension;
- 11.2.4 the Company and the Presenter shall be entitled by notice in writing to the other party to terminate this Agreement in the event that a period of suspension of this Agreement pursuant to clause 11.1.2 above exceeds ~~one-two~~ months.
- 11.2.5 for the purpose of Clause 11.3 below (Termination), it is agreed that the inability of the Company to provide the services of the Presenter beyond an initial (24) ~~one-two~~ month period of suspension, or (where applicable) any extension of that period, may, at RTE discretion, be regarded as of a material breach of this agreement.

#### TERMINATION

~~11.3 Either Party shall be entitled to terminate this Agreement by giving 4 weeks' notice in writing to the other side in the event of a fundamental breach of any of the terms of this Agreement which breach is either incapable of remedy or where capable of remedy has not been remedied despite reasonable request having been made in writing by the other Party to the Party in breach to do so.~~

- 11.4 Without prejudice to its rights under Clause 3 RTE may (whether or not it has suspended the engagement for same or another reason) by notice in writing terminate this Agreement with immediate effect during the Contract Term if the Company or the Presenter;
- 11.4.1 if the Company fails, refuses or neglects to perform any of its obligations hereunder or fails to procure that the Presenter performs any of his obligations hereunder or any related duties reasonably and properly required of the Presenter under this Agreement and has not remedied any such failure, refusal or neglect within ~~fourteen-twenty one~~ (21+4) days of being called upon in writing (with such details of such failure, refusal or neglect set out in the said notice) to do so;
- 11.4.2 if the Presenter is absent due to illness or incapacity for a period in excess of ~~fourteen-twenty one~~ (21+4) days in aggregate in any one (1) rolling 12 month period of the Contract Term where such absences are not covered by a medical certificate from a duly qualified medical practitioner or in excess of five (5) months in the aggregate in any one (1)



rolling 12 month period of the Contract Term where such absences are covered by a medical certificate;

11.4.3 if the Presenter shall become guilty of any serious act of misconduct or neglect or any criminal offence (other than a minor road traffic offence) whether or not in connection with the provision of his Services hereunder which might in the reasonable opinion of RTE given in writing bring the Company, the Presenter or RTE into public disrepute or materially affect the performance of the Presenter's Services hereunder;

11.4.4 if the Company and/or the Presenter shall commit any act or do or neglect to do anything which in the reasonable opinion of RTE given in writing brings RTE into disrepute; or

11.4.5 if the Company or the Presenter enters into bankruptcy or liquidation (other than for the purposes of reconstruction without insolvency) or makes any composition with its creditors or have an administrator or administrative receiver appointed over all or part of its undertaking or assets.

11.5 On termination of the Company's engagement on any of the foregoing grounds, RTE shall pay to it the fees and expenses due under this Agreement up to the date of the commencement of the event giving rise to termination or to suspension or the expiry of any written notice as applicable. RTE and the Company shall remain entitled to enforce any claim against the other arising from breach of this Agreement which may have occurred before termination.

## **12. Company Undertaking**

12.1 The Company undertakes to use its ~~best-reasonable~~ endeavours to ensure that no action taken by the Presenter in the course of performing his duties under this Agreement shall incur any legal liabilities to RTE and it further undertakes to provide the Presenter's Services in a proper, loyal and efficient manner for the duration of the Contract Term.

## **13. Assignment**

13.1 The Company shall not be entitled to assign the benefit of this Agreement and the Presenter's Services hereunder to a third party.

## **14. Confidentiality**

14.1 The Company acknowledges and agrees that in the discharge by RTE of its obligations and duties as a public service broadcaster, RTE may be required to disclose and/or RTE may consider that it is appropriate and/or necessary to disclose details of this Agreement in particular with regard to the provisions of Clause 8. The Company acknowledges and agrees that neither the Company nor the Presenter shall object to the disclosure by RTE of such information and

such disclosure shall not constitute a breach by RTE of the provisions of this Agreement.

- 14.2 The Company acknowledges and agrees that aside from the provisions of Clause 14.1 above, RTE may be specifically obliged or required by an act of legislation or by the provisions of a Court Order to disclose details of this Agreement and the Company and the Presenter acknowledges that such disclosure by RTE shall not constitute a breach by it of the provisions of this Agreement. Prior to any such disclosure, RTE agrees to advise the Presenter so that the Presenter is aware when any specific disclosure of the contents of the Agreement are going to be made and there are good faith discussions with the Presenter about how this may be handled.
- 14.3 The Company agrees and the Company shall procure the Presenter's agreement and RTE hereby agrees that (save as provided in Clauses 14.1, 14.2 above), neither the Company or the Presenter or RTE shall either prior to during or after the Contract Term, divulge, publish or reveal to any person, firm or company, any information whatsoever concerning the business, organisation, finances, dealings, transactions or affairs or the relationship between the Company and the Presenter on the one hand and RTE on the other hand (including in particular but not in any way limited to the terms of this Agreement or of any former agreements or arrangements between the Company and/or the Presenter and RTE) and RTE, the Presenter and the Company shall use their best endeavours to prevent the disclosure or publication of any such matter by others and shall keep with complete secrecy all confidential information entrusted to each of them, their officers, servants or agents and shall not use or attempt to use any such information in any manner which may injure or cause loss either directly or indirectly to the Company and/or to the Presenter and/or RTE or any of their businesses or may be likely to do so.
- 14.4 ~~The Company, on behalf of the Presenter hereby consents to RTE processing personal data and sensitive data in relation to the Presenter as reasonably required by RTE in relation to the Services provided by the Presenter and the obligations of RTE hereunder. The Company acknowledges and agrees on behalf of itself and the Presenter at all times to comply with the provisions of the Data Protection Act 1998 to 2003 (as amended and/or replaced) when handling information concerning RTE's employees, contractors and viewers/listeners. For the purposes of the General Data Protection Regulation and Data Protection Acts 1988-2018, as may be amended or updated from time to time ("Data Protection Law"), the Company hereby confirms that the Presenter acknowledges and agrees to RTE holding and processing such personal data (including without limitation special categories of personal data) of the Presenter as reasonably required by RTE in relation to the Services provided by the Presenter and the obligations (including statutory obligations) of RTE hereunder in accordance with the RTE Privacy Policy, a copy of which is available at <https://www.rte.ie/about/en/policies-and-reports/policies-guidelines/2012/0417/317440-rte-privacy-statement/>. The Company shall ensure that the Presenter acknowledges and agrees at all times to maintain confidentiality and comply with the provisions of the Data Protection Law when handling information concerning RTE's staff.~~

suppliers/customers/audience and/or contributors. Unauthorised access and/or disclosure by the Company of any personal data relating to others may result in the termination of the Services. For information on data subject rights, the Company can refer to the RTE Data Protection Individual Rights Guide, a copy of which is available at <https://www.rte.ie/about/en/policies-and-reports/policies-guidelines/2012/0417/317412-rte-data-protection-policy/>.

#### **15. Status & Tax Liabilities**

15.1 The Company acknowledges that, as an independent company, it is responsible for complying with the rules relating to payment of Irish income tax and making the appropriate declaration of any payments received by him from RTE to the Revenue Commissioners. The Company also acknowledges that it is responsible for making its own tax returns and for paying any taxes due in respect of payments made to it under this Agreement by RTE and the Company undertakes to produce evidence of such payments to RTE.

15.2 The Company hereby indemnifies and agrees to keep indemnified RTE in respect of any claims that may be made against RTE in respect of any tax or PRSI or similar contributions due as a result of payments made to the Company for the services of the Company and/or Presenter hereunder.

15.3 On execution of this Agreement the Company shall provide RTE with documentary evidence of the self-assessed taxation status of the Presenter, such evidence to include his up to date Schedule D number or tax clearance certificate and any such other written evidence as satisfies or is requested by RTE. Such documentary evidence to include:

- (a) The Company's VAT Number; and
- (b) The Company Tax Clearance Access Number.

15.4 The Company acknowledges that no payment will be made by RTE to the Presenter until such documentation has been received. For the purposes of Clause 11 of this Agreement (Termination & Suspension), failure on the part of the Company to provide RTE with documentary evidence of the self-employed status of the Presenter as described in this clause 15.4 within 3 months of the Commencement Date shall be regarded as a material breach of contract by the Company giving rise to a right of termination on the part of RTE.

#### **16. Miscellaneous**

16.1 This Agreement constitutes the entire understanding and agreement of the parties concerning the subject matter hereof and is in substitution for and supersedes all previous discussions, understandings and agreements or arrangements whether oral or written between RTE and the Company concerning the procurement of the Presenter's Services and the terms and conditions of the procurement of the Presenter's Services.

16.2 The Company acknowledges that, as an independent company, it is responsible for making its own tax returns and for paying any taxes due in

**Commented [JO1]:** We need to allow for the enforceability of the side letters and Sponsor Agreement. Can we just remove this clause?



~~respect of payments made to it under this Agreement by RTE and the company undertakes to produce evidence of such payments to RTE on request. The Company hereby indemnifies and agrees to keep indemnified RTE in respect of any claims that may be made against RTE in respect of any tax or PRSI or similar contributions due as a result of payments made to the Company for the Presenter's Services hereunder.~~

~~16.5.23~~ References to persons shall include references to unincorporated associations, to the singular shall include references to the plural and to the masculine shall include references to the feminine and vice versa.

~~15.416.3~~ This Agreement shall not be deemed to create any partnership, joint venture or employment relationship between the parties nor shall the Company hold the Company or the Presenter out as an agent of RTE.

~~15.516.4~~ The Company acknowledges that nothing in this Agreement imposes any obligation on RTE to broadcast or exploit any programme in respect of which the Presenter provides the Services under this Agreement and the Presenter waives any claim for loss of publicity or opportunity or any claim of a similar nature. However non broadcast shall not in itself constitute valid grounds on which to decline to pay any fees due to the company under this Agreement.

~~15.616.5~~ Any waiver of any breach of, or default under, any of the terms of this Agreement by RTE shall not be deemed a waiver of any subsequent breach or default and shall in no way affect the other terms of this Agreement.

~~15.716.5~~ This Agreement may only be amended modified or waived by mutual agreement in writing signed by each party.

#### ~~17~~46. Notices

~~16~~17.1 Any notice required to be given to RTE or the Company under this Agreement shall be in writing and served upon the addressee at such email or postal address as it may notify to the other party for such purpose and if none at the addressee's address stated at the head of this Agreement with copies to the Presenter by prepaid registered post or by personal delivery at any place or by facsimile transmission or email and shall be deemed to have been given if delivered at any place or by the time of delivery and if posted forty eight (48) hours (excluding Saturdays, Sundays and bank holidays) after posting and if sent by facsimile transmission on the addressee's business day next following the day of transmission.

#### ~~17~~18. Severability

~~17~~18.1 If any provision of this Agreement is held invalid, illegal or unenforceable for any reason, that provision shall be severed and the remainder of this Agreement shall continue in full force and effect as if this Agreement had been executed with the invalid provision eliminated. In the event of an invalidity so fundamental as to prevent the accomplishment of the purpose of this



Agreement, the parties shall immediately commence negotiations in good faith to remedy that invalidity, whilst achieving the purpose of this Agreement.

| ~~4819.~~            **Jurisdiction**

| ~~4819.~~<sup>1</sup> This agreement shall be governed by and construed in accordance with the laws of Ireland and the Irish courts shall have exclusive jurisdiction to hear all matters arising out of or in connection with this Agreement.

## SCHEDULE 1 SERVICES

The Company shall procure that the Presenter shall provide the following Services:

### 1. Radio Services:

- 1.1 Present the radio programme assignment, "*The Ryan Tubridy Show*" (or such other primetime show as may be advised following meaningful consultation with the Presenter) for up to a maximum of ten (10) ~~five (5)~~ hours per week for forty ~~two-one (42-1)~~ weeks (~~21-0~~205 weekdays) during the Contract Year including regular programme Outside Broadcasts as required, or any other comparable programme assignment as reasonably directed by the Managing Director of Radio or his/her nominee(s) following meaningful consultation with the Presenter.
- 1.2 The Radio Show is currently scheduled five (5) hours per week between the hours of 9am – 10am, Monday to Friday inclusive.
- ~~1.3 If required, self operate (comp op) the Radio Show or other comparable programme, on a daily basis and other programme assigned from time to time as appropriate.~~
- 1.4 If required, return logs of all music, used or commissioned in the Radio Show.
- 1.5 To attend at RTE for planning meetings, programme preparation, rehearsals, recordings and studio broadcasts as is reasonable.
- 1.6 In exceptional circumstances the show may be pre-recorded by mutual agreement between the parties in advance.

### 2. TV Services:

- 2.1 Present up to thirty eight (38) episodes per annum of "*The Late Late Show*" or an equivalent programme of approximately one hundred and twenty (120) minutes duration per episode, as determined by the Director of Content, or his nominee. The TV Show is generally scheduled between 21:30pm and 11:30pm and it is hereby agreed that RTE will use its best endeavours to ensure that the Show finishes at 11.30pm save for exceptional circumstances where the Presenter agrees in advance except from 1 September to 31 December each year where this may not be possible. ~~of "*The Late Late Show*" or an equivalent programme of approximately one hundred and twenty (120) minutes duration per episode, as determined by the Director of Programmes, Television or his/her nominee. The Company and the Presenter hereby agree that the Presenter shall present any "special programmes" of the TV Show that may overrun the normal two (2) hour duration of the TV Show provided that total overruns per season of the TV Show shall not exceed three (3) hours in aggregate. Television management undertake to consult in a meaningful way with the Company and/or the Presenter regarding any significant changes to The Late Late Show, or any move to a new programme. At RTE's discretion It is agreed that up to ~~two (2)~~ four (4) TV Shows in any season may be pre-~~

recorded. All episodes of the Late Late Show shall be broadcast weekly on a Friday during any one programme season unless otherwise scheduled by RTÉ.

2.2 It is agreed that the Presenter will not be obliged to provide his TV services ~~for on four~~<sup>three</sup> occasions during the Contract Term provided that he is available for a pre-record for transmission on that date as agreed between the parties. These pre records will include one for transmission on Good Friday, the Country and Western Show and one other date around Christmas. RTÉ will use its best endeavours to agree one further pre record in each season around Spring or Midterm the exact date of which to be discussed and agreed with the Presenter. This is subject to the Presenter undertaking not to provide his Services to any third party and in particular BBC Radio during ~~this Easter period of these~~ non service days. Arrangements in relation to any pre-recorded programmes ~~for transmission on Good Friday~~ are to be agreed in good faith between the Parties at that time.

~~2.3 Present up to three (3) additional television programme "one offs or specials" per annum (or four (4) in years where there are 37 Late Late Shows in a season), such programmes to be discussed and agreed between the Director of TV Programmes or her nominee and the Presenter.~~

~~2.3.4~~ To attend at RTÉ for planning meetings, programme preparation, rehearsals, recordings and studio broadcasts as is reasonable.

~~2.5 Subject to the availability of the Presenter and subject to the prior consultation and agreement with the Managing Director of TV, the option of a further series, or series' of up to eight (8) programmes, with a duration of up to fifty two (52) minutes each, such series to be discussed and agreed between the Director of TV Programmes or her nominee and the Presenter. In considering whether the Presenter shall be available for additional TV Services requirements, the requirements of the Radio Services shall be taken into account.~~

All services additional to those set out in this Schedule 1 will incur additional fees, exact projects and fees to be negotiated and agreed between RTÉ and the Presenter.

RTÉ shall provide the ~~Company~~<sup>Presenter</sup> with office equipment including a PC, mobile telephone, desk and recording equipment as required for the purposes of providing the Services hereunder.

**IN WITNESS** whereof the parties hereto have executed this Agreement the day and year first herein **WRITTEN**

**SIGNED** for and on behalf of  
**RAIDÍÓ TEILIFÍS ÉIREANN**

In the presence of

Witness:

Name:

Address:

**SIGNED** for and on behalf of  
**TUTTLE PRODUCTIONS LIMITED**

In the presence of

Witness:

Name:

Address:



**From:** [REDACTED]  
**To:** "Noel"; [REDACTED]  
**Subject:** Ryan Tubridy  
**Date:** Wednesday 15 April 2020 17:14:35  
**Attachments:** [image001.png](#)  
[DRAFT fee guarantee Side Letter.5GZ JOM 19.3.2020.doc](#)  
[Side Letter \[REDACTED\].4HZ JOM 19.3.20.doc](#)  
[image002.jpg](#)

---

[REDACTED] ?  
Hi [REDACTED]

I've cut and paste your email to me of the 3<sup>rd</sup> April last together with our responses in blue below. Hopefully you will review and we will be able to agree to sign off on this as soon as possible.

I attach the fee guarantee letter with some small changes marked up. As discussed things have changed immeasurably since these negotiations commenced and as I indicated to you on the phone last week I have included a new line reflecting that if there are further reductions sought to the fees paid to contractors or staff ( that is beyond those that Ryan has already agreed to take within this contract) that we may seek a commensurate reduction from his fee. Myself and Richard can talk to you about this on Friday if needs be.

The other side letter as amended by Joe as attached is fine.

Finally, the talks with the LLS sponsor in relation to the other contract have been delayed by recent events however once that contract is agreed to everyone's satisfaction we can look at the wording of the third letter.

Kind regards.  
[REDACTED]

With a view to finalising the contract asap, I have outlined the outstanding issues below:

**5.3:** There should be some degree of consultation with Ryan in relation to setting the budget. This does not pose a particularly onerous commitment on RTÉ.

*Not agreed.*

**5.7.3:** Ryan and his team are never on air on bank holidays.

*Not agreed. The show is scheduled 52 weeks a year, 5 days per week, if the Presenter would prefer to be off on a bank holiday he can seek to be off as part of his non-service days.*

**5.9:** We need to limit the amount and nature of activities that Ryan will have to do with sponsors and perhaps we can agree compromised wording for this Clause. It is too open as it stands and allows any promotion for brands.

*We disagree, this is already qualified by the previous sentence which ensures that such request be reasonable. This clause has always been in the contract and relates to events such as photoshoots with a sponsor to announce a new deal, but it would not include additional events for the sponsor.*

**6.3:** There are some external activities that we would like Ryan to have the ability to do without having to notify the Director General in advance, these are annual events that Ryan has committed to doing previously, for which repeated approval from RTÉ would seem unnecessary e.g. Texaco Children's Art Awards, Arnotts Story Telling at Christmas in conjunction with the radio show etc.

*Can you please provide a detailed list of these event and what is required of the Presenter and we can seek to have them listed in the contract.*

**6.5:** As a compromise, we can agree to four consecutive weeks.

*Not agreed, any more than 3 consecutive weeks will negatively affect JNLR's*

6.8:I think our inclusion of the qualify wording “reasonably” in terms of adversely affecting the interest of RTE or prejudicing RTE through Ryan’s activities is entirely appropriate.

*This is impractical something will either adversely affect RTE or not - the word “reasonably” will not change this.*

7.3:Again, I think our inclusion of the word “significant” is entirely reasonable and Ryan should be consulted in relation to any significant changes to the format or styling of the programmes. Again, this does not pose a particular onerous burden on RTE.

**Ok**

7.4:I am unclear as to why RTE is refusing to agree to the promotion of the programmes which are clearly in its own interest. We must insist upon this being included in the Agreement, subject to some amended wording if you feel that is more appropriate?

*While it is agreed that such promotion may positively impact both shows and may take place through local agreement, at this time we are not in a position to commit to this in the contract.*

9.7:I believe that Ryan should be allowed to use his name in conjunction with the TV show and related materials, do you have suggested wording in this regard?

*I am not sure what you are looking for here, of course Ryan can use his name in relation to other work and shows however he cannot use the programme names associated with RTE such as the Late Late Show without prior agreement .*

11.1.2: We have agreed in other contracts to remove this, can you please clarify why this is the case in Ryan’s contract? **Agreed.**

11.2:We must insist upon the period of suspension being “two months” before termination can take effect.

*OK, but while suspended the Presenter does not get paid but is still bound by his obligations to RTE.*

11.3:We would prefer to have this removed. **Agreed.**

**Schedule**

(paragraph 2): We specified in our emails that the 11.30pm finish must be all year round, can you please outline why this is a problem?

*It has been explained both in person and through our contacts that this is not possible for advertising and scheduling reasons during the last quarter of the year.*



**RTE Solicitors' Office**

Donnybrook, Dublin 4



**DRAFT**

XX March 2020

**Private & Confidential**

Ryan Tubridy  
Tuttle Productions Limited  
c/o CMS Marketing  
Unit B2 Calmount Office Park  
Ballymount  
Dublin 12

**Re: Agreement between Tuttle Productions Limited and RTÉ**

Dear Ryan

I refer to the contract for services between Tuttle Productions Limited and RTÉ dated 1 April 2020 to 31 March 2025 (the “Agreement”) in relation to the services provided by you to RTÉ.

The purpose of this correspondence is to record in writing our guarantee and undertaking that the fees set out in this Agreement will be paid by RTÉ without any deductions reductions and RTÉ shall not make any request or enquiry from you in relation to a deduction reduction in the agreed fees during the currency of the Agreement save as to those that might be imposed by changes to legislation or in line with those which might be imposed on other contractors and staff by RTÉ.  
... which may cap fees paid to presenters by RTÉ.

Yours sincerely

---

**Dee Forbes**  
**Director General**

[RTÉ headed paper]  
**LETTER OF AGREEMENT**

1. We refer to the contract for services between the Tuttle Productions Limited and RTÉ dated 1 September 2015 to 31 August 2020 (the “Agreement”) in relation to the services provided by the Contractor to RTÉ.
2. The parties hereby agree to the early termination of the Agreement on 28 February 2020.

3. In consideration of the parties entering into the Agreement and RTÉ providing related side letters, it is hereby agreed that all pre-existing agreements are terminated and neither party shall have any continuing obligations or entitlements thereunder. the fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro-rata or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTÉ or provided by the Presenter during the Contract Term.

3.

4. The termination payment will be offset against the Contractor’s earnings on the following terms:

€20,000 for Year 3,  
€50,000 for Year 4 and;  
€50,000 for Year 5.

---

**RAIDIÓ TEILIFÍS ÉIREANN**

**Date:**

Agreed and Accepted

---

**for and on behalf of TUTTLE PRODUCTIONS LIMITED**

**Date:**



**From:** [REDACTED]  
**To:** [REDACTED]; Noel  
**Cc:** [REDACTED]  
**Subject:** RE: Ryan Tubridy  
**Date:** Friday 17 April 2020 13:19:07  
**Attachments:** [image001.jpg](#)  
[image002.png](#)

---

Hi [REDACTED]

Good to catch up this morning.

I know you're going to come back to us on all of the points below but I wanted to clarify the three main issues following our call.

As discussed, your proposed amendment to the fee guarantee letter is not accepted and entirely contradicts the discussions to date in relation to this contract and the agreed fee reductions and the rationale for these discussions. It is fundamental to the whole of these negotiations that this letter remains in the form which we provided on 3 April.

We also require RTÉ to enter into the third side letter relating to the sponsor agreement at the same time as completing the main agreement and the two side letters referred to in your email. You mentioned that you will come back to us on this.

In relation to the 11.30pm finish, please see suggested wording below for Schedule 2:

*The programme time is 9.30pm to 11.30pm save in respect of the period September to December when the programme may occasionally be extended where it is necessary to do so.*

We mentioned that we would have a call again on Tuesday.

Kind regards,

[REDACTED]

---

**From:** [REDACTED]  
**Sent:** 17 April 2020 08:23  
**To:** [REDACTED]@rte.ie>; Noel <Noel@cmsmarketing.com>  
**Cc:** [REDACTED]@rte.ie>  
**Subject:** RE: Ryan Tubridy

Morning [REDACTED]

Thank you for your email on Wednesday in response to our email on 3 April.

I set out below our position on the outstanding points in the draft agreement.

5.9: We need to make it clear what is meant by Promotional Activities and this cannot remain open ended particularly given the style and content of the Programmes. We request clarification that this includes photo calls and promotion around the sponsorship of either Programme.

6.3: The list of external activities that should not require prior approval are Arnotts Story Telling, Texaco Children's Art Competition, Shelbourne Hotel Christmas Lights, SVP, ISPC.

6.5: We do not understand the basis for contending that 3 consecutive weeks does not affect JNLR ratings yet 4 consecutive weeks would have this effect. The aggregate period allowed for BBC work is 6 weeks per year and all such work for BBC must be done within the non-service period.

9.7: Can we agree that Ryan is entitled to refer to the programme names in connection with interviews or his attendance at events where same is not associated with any promotional activity?

Schedule (para 2): We need to clarify the programme time being 9.30pm to 11.30pm, this is what had been agreed – we can discuss on our call this morning?

Your proposed amendment to the fee guarantee letter is not accepted and entirely contradicts the discussions to date in relation to this contract and the agreed fee reductions and the

rationale for these discussions. It is fundamental to the whole of these negotiations that this letter remains in the form which we provided on 3 April.

We also require RTÉ to enter into the third side letter relating to the sponsor agreement at the same time as completing the main agreement and the two side letters referred to in your email.

We can discuss all of the above this morning.

Kind regards,

[REDACTED]

---

**From:** [REDACTED] <[REDACTED]@rte.ie>

**Sent:** 15 April 2020 17:15

**To:** Noel <Noel@cmsmarketing.com>; [REDACTED] <[REDACTED]@nkmanagement.ie>

**Cc:** [REDACTED] <[REDACTED]@rte.ie>

**Subject:** Ryan Tubridy

[REDACTED]

Hi [REDACTED]

I've cut and paste your email to me of the 3<sup>rd</sup> April last together with our responses in blue below. Hopefully you will review and we will be able to agree to sign off on this as soon as possible.

I attach the fee guarantee letter with some small changes marked up. As discussed things have changed immeasurably since these negotiations commenced and as I indicated to you on the phone last week I have included a new line reflecting that if there are further reductions sought to the fees paid to contractors or staff ( that is beyond those that Ryan has already agreed to take within this contract) that we may seek a commensurate reduction from his fee. Myself and Richard can talk to you about this on Friday if needs be.

The other side letter as amended by Joe as attached is fine.

Finally, the talks with the LLS sponsor in relation to the other contract have been delayed by recent events however once that contract is agreed to everyone's satisfaction we can look at the wording of the third letter.

Kind regards,

[REDACTED]

With a view to finalising the contract asap, I have outlined the outstanding issues below:

**5.3:** There should be some degree of consultation with Ryan in relation to setting the budget. This does not pose a particularly onerous commitment on RTÉ.

**Not agreed.**

**5.7.3:** Ryan and his team are never on air on bank holidays.

**Not agreed. The show is scheduled 52 weeks a year, 5 days per week, if the Presenter would prefer to be off on a bank holiday he can seek to be off as part of his non-service days.**

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***We disagree, this is already qualified by the previous sentence which ensures that such request be reasonable. This clause has always been in the contract and relates to events such as photoshoots with a sponsor to announce a new deal, but it would not include additional events for the sponsor.***

**6.3:** There are some external activities that we would like Ryan to have the ability to do without having to notify the Director General in advance, these are annual events that Ryan has committed to doing previously, for which repeated approval from RTÉ would

seem unnecessary e.g. Texaco Children's Art Awards, Arnotts Story Telling at Christmas in conjunction with the radio show etc.

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7.3: Again, I think our inclusion of the word "significant" is entirely reasonable and Ryan should be consulted in relation to any significant changes to the format or styling of the programmes. Again, this does not pose a particular onerous burden on RTE.

**Ok**

7.4: I am unclear as to why RTE is refusing to agree to the promotion of the programmes which are clearly in its own interest. We must insist upon this being included in the Agreement, subject to some amended wording if you feel that is more appropriate?

*While it is agreed that such promotion may positively impact both shows and may take place through local agreement, at this time we are not in a position to commit to this in the contract.*

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*OK, but while suspended the Presenter does not get paid but is still bound by his obligations to RTE.*

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**Schedule**

(paragraph 2): We specified in our emails that the 11.30pm finish must be all year round, can you please outline why this is a problem?

*It has been explained both in person and through our contacts that this is not possible for advertising and scheduling reasons during the last quarter of the year.*



**RTÉ Solicitors' Office**

Donnybrook, Dublin 4

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**From:** [REDACTED]  
**Sent:** Wednesday 19 April 2023 14:41  
**To:** [REDACTED]  
**Subject:** RE: Ryan Tubridy

Thanks very much [REDACTED]

Kind regards

[REDACTED]  
**RTÉ Solicitors' Office**  
Montrose, Donnybrook, Dublin 4  
Ph. [REDACTED]  
Email. [REDACTED]

**From:** [REDACTED]  
**Sent:** Wednesday 19 April 2023 14:08  
**To:** [REDACTED]  
**Subject:** RE: Ryan Tubridy

Hi [REDACTED]

Great to chat yesterday and apologies for the delay in getting back to you.

I will review our records to check whether we have a version of the tripartite agreement signed by all parties.

Meanwhile, the requirement for a third side letter was overtaken by confirmations provided by Dee Forbes on behalf of RTE at a video meeting that occurred on 7 May 2020 attended by Dee Forbes, [REDACTED] Noel Kelly and myself.

It was confirmed at that meeting by Dee Forbes on behalf of RTÉ that in consideration of the new agreement, RTÉ guarantees the payments required to be made by Renault under the tripartite agreement and indemnifies Tuttle Productions Limited in relation to these payments for the duration of the contract.

I hope this clarifies matters for you.

Kind regards,

[REDACTED]



From: [REDACTED]@nkmanagement.ie>

Sent: Friday 5 May 2023 10:41

To: Paula Mullooly [REDACTED]

Cc: Noel [REDACTED]

Subject: RE: Tuttle Productions

You don't often get email from [REDACTED]@nkmanagement.ie. [Learn why this is important](#)

Dear Paula,

I hope you are well today!

In light of your clarifying email, we confirm that Invoice number 11416, dated 9 May 2022, for an amount of €75,000 and Invoice number 11526, dated 6 July 2022, for an amount of €75,000 were issued and paid, in accordance with the tri-partite agreement. As previously stated, it was confirmed at a meeting on 7 May 2020 by Dee Forbes on behalf of RTÉ that in consideration of the new agreement, RTÉ guarantees the payments required to be made by Renault under the tripartite agreement and indemnifies Tuttle Productions Limited in relation to these payments for the duration of the contract.

Kind regards,

[REDACTED]

From: Paula Mullooly [REDACTED]

Sent: Thursday, May 4, 2023 3:59 PM

To: [REDACTED]@nkmanagement.ie>

Cc: Noel [REDACTED]@hayes-solicitors.ie>

Subject: RE: Tuttle Productions

Dear [REDACTED]

Many thanks for your speedy response. What I have set out in my earlier email are the specific queries in relation to the audit. The context is closing out the audit for 2022. What is being sought is confirmation that the payments were invoiced, made, and relate to the Company/Presenter in circumstances where the tri party agreement does not refer to specific figures and the confirmation of the underwriting by RTÉ of those payments (and the legal obligation to pay) was given orally.

Kind regards

Paula

From: [REDACTED]@nkmanagement.ie>

Sent: Thursday 4 May 2023 10:42

To: RTÉ Solicitors' Office [REDACTED]

Cc: Paula Mullooly [REDACTED]; Noel [REDACTED]

[REDACTED]@hayes-solicitors.ie>

**Subject:** RE: Tuttle Productions

You don't often get email from [REDACTED]@nkmanagement.ie. [Learn why this is important](#)

Morning Paula,

I hope you are well!

Could you please furnish us with a copy of the specific queries from the auditors and any related commentary so we can properly understand the context of such queries?

Kind regards,

[REDACTED]

[REDACTED]

Managing Director



**EMMY AWARD WINNING AGENCY FOR "50 WAYS TO KILL YOUR MAMMY"**

T: [REDACTED]

M: [REDACTED]

E: [REDACTED]@nkmanagement.ie

W: [www.nkmanagement.ie](http://www.nkmanagement.ie)

A: 3A Granite Place, Ballsbridge, D04 KW14

**Noel Kelly Agent For:**

Ryan Tubridy	Radio & TV Broadcaster, and Author
Joe Duffy	Radio & TV Broadcaster, and Author
Claire Byrne	Radio & TV Broadcaster
Dave Fanning	Radio & TV Broadcaster, Columnist, and Author
Pat Kenny	Radio & TV Broadcaster, and Author
Ivan Yates	Radio & TV Broadcaster, Author, and Entrepreneur
Matt Cooper	Radio & TV Broadcaster, Columnist, Author, and Podcast Host
Baz Ashmawy	Radio & TV Broadcaster, Writer, Emmy Award Winner, and Content Creator
Doireann Garrihy	Radio & TV Broadcaster, Content Creator, and Podcast Host
Donncha O'Callaghan	Radio & TV Broadcaster, and Former Irish International Rugby Player
Carl Mullan	Radio & TV Broadcaster, and Content Creator
Nancy Ashmawy	TV Broadcaster, and Emmy Award Winner
Kathryn Thomas	Radio & TV Broadcaster, Author, and Entrepreneur
Conor Moore	Impressionist, Content Creator, and Broadcaster

Niall Quinn	TV Broadcaster, Author, former Premier League and Irish International Football Player
Craig Doyle	Radio & TV Broadcaster
Tom Dunne	Radio & TV Broadcaster, Musician, Columnist
Caitriona Perry	Radio & TV Broadcaster, and Author
Colette Fitzpatrick	Radio & TV Broadcaster
Maia Dunphy	Radio & TV Broadcaster, Author, Columnist, and Podcast Host
Dermot Whelan	Radio & TV Broadcaster, Comedian, and Meditation Expert
Dermot Bannon	Architect, TV Broadcaster, and Author
Erin O'Connor	Supermodel and TV Broadcaster
Dr David Coleman	Clinical Psychologist, Radio & TV Broadcaster, Author, and Columnist
Karl Henry	Fitness Expert, Radio & TV Broadcaster, Author, and Podcast Host
Dr Nina Byrnes	Doctor, Radio & TV Broadcaster, and Author
Dr Ciara Kelly	Doctor, Radio & TV Broadcaster, and Columnist
Aoife Hearne	Registered Dietitian, Radio & TV Broadcaster, and Lecturer
Pete Wedderburn	Veterinary Surgeon, Radio & TV Broadcaster, Columnist, and Author
Denise Van Outen	Radio & TV Broadcaster, Actress, Presenter
Aidan Power	Radio & TV Broadcaster, and Podcast Host
Bernard Dunne	World Champion Boxer, Radio & TV Broadcaster, Author, and High-Performance Director
Sonia O'Sullivan	Olympian, Broadcaster, Author, Columnist, and High-Performance Coach
Anna Geary	Radio & TV Broadcaster, All Ireland Winning Captain, and Mindset Expert
Eoin McGee	Certified Financial Planner, Radio & TV Broadcaster, and Author
Derry Clarke	Michelin Star Chef, Radio & TV Broadcaster, and Author
Paul Flynn	Award Winning Chef, TV Broadcaster, and Author
Martin Shanahan	Award Winning Chef, TV Broadcaster, and Author
Mark Moriarty	Award Winning Chef, Broadcaster, and Author
Mickael Viljanen	Michelin Star Chef, and TV Broadcaster
Gary O'Hanlon	Award Winning Chef, and TV Broadcaster
Martin King	Radio & TV Broadcaster, and Author
Lottie Ryan	Radio & TV Broadcaster, and Podcast Host
Joanne Cantwell	Radio & TV Broadcaster
Jenny Buckley	TV Broadcaster, and Voiceover Artist
Jess Kelly	Radio & TV Broadcaster, Tech Expert, and Podcast Host
Yvonne Connolly	TV Broadcaster
Emma O'Driscoll	Radio & TV Broadcaster, Voiceover Artist, and Singer
Kian Egan	Musician, and Broadcaster
Ciara Doherty	Radio & TV Broadcaster
Sinead Kennedy	TV Broadcaster

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**From:** RTÉ Solicitors' Office [REDACTED]  
**Sent:** Wednesday, May 3, 2023 4:58 PM  
**To:** [REDACTED] [@nkmanagement.ie](mailto:info@nkmanagement.ie)>  
**Cc:** Paula Mullooly [REDACTED]  
**Subject:** Tuttle Productions

Dear [REDACTED]

My name is Paula Mullooly, the Director of Legal in RTÉ. I am currently dealing with some queries from our auditors and to assist them I would appreciate if you could confirm in writing, the following:

1. That CMS raised two invoices as noted below with Astus:
  - (a) Invoice number 11416, dated 9 May 2022, for an amount of €75,000; and
  - (b) Invoice number 11526, dated 6 July 2022, for an amount of €75,000
2. That CMS were paid in full for both these invoices;
3. Confirmation that the Company/Presenter, being Tuttle Productions/Ryan Tubridy, was paid in accordance with these two invoices.

Thank you in advance.

Kind regards

Yours sincerely

**Paula Mullooly**  
**Director of Legal Affairs**  
**RTÉ**

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be subject to the Freedom of Information Act 2014 and may be liable to disclosure. Tá an t-eolas sa ríomhphost seo faoi rún agus d'fhéadfadh sé a bheith faoi phribhléid dhlíthiúil. Is ar an seolaí amháin atá sé dírithe. Níl cead ag aon duine eile rochtain a fháil ar an ríomhphost seo. Mura tú an faighteoir beartaithe, tá cosc ar aon nochtadh, cóipéail, dáileadh, nó aon ghníomh a dhéanamh nó a fhágáil ar lár i dtaca leis an ríomhphost agus d'fhéadfadh sin a bheith mídhleathach. Tabhair ar aird le do thoil, d'fhéadfadh ríomhphost chuig, ó agus laistigh de RTÉ a bheith faoi réir an Achta um Shaoráil Faisnéise 2014, agus d'fhéadfadh go ndéanfaí é a nochtadh.

# Report to the Audit and Risk Committee

**Report of Paul Jacobs**

**16 June 2023**

**Privileged & Confidential**

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Ms. Anne O'Leary  
Chair, Audit and Risk Committee  
Raidió Teilifís Éireann  
Donnybrook  
Dublin 4

Grant Thornton  
Corporate Finance Limited  
13-18 City Quay  
Dublin 2  
D02 ED70  
Ireland

16 June 2023

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F +353 (0)1 6805 806  
E [info@ie.gt.com](mailto:info@ie.gt.com)  
[www.grantthornton.ie](http://www.grantthornton.ie)

Ref: PJ/RLS/AF

Dear Ms. O'Leary,

Report to the Audit and Risk Committee

Please find attached my Report.

Yours sincerely



Paul Jacobs

Partner

Audit and Risk Committee

# Report to the Audit and Risk Committee

## INTRODUCTION

### Terms of reference

- 1.1 I am appointed by the Audit and Risk Committee of Raidió Teilifís Éireann ("RTÉ") as the External Reviewer under the Terms of Reference (dated April 2022) (Exhibit 1). The Terms of Reference for my review (the "Review") states, amongst other things:
- (a) "The Audit and Risk Committee of RTÉ (the "**Committee**") has directed that a review is to be conducted in relation to matters surrounding the payment of two sums of €75,000 each for and on behalf of RTÉ by a third party ... to ... in 2022. The purpose of this review is to ascertain the full circumstances and facts surrounding the said payments and the purpose for same (the "**Review**")." (paragraph 1)
  - (b) "The focus of the Review will be to conduct a fact finding review to identify the full factual circumstances in relation to the payment referred to above. Facts shall be determined on the balance of probabilities" (paragraph 3)
  - (c) "The Review will consider all relevant available documentation, including without limitation commercial contracts, books of account, electronic documents and information and accounting systems, where relevant, and meet with relevant personnel, as necessary." (paragraph 4)
  - (d) "All relevant documentation (as described above) shall be sourced and provided by RTÉ at the request of Grant Thornton directly or through Arthur Cox." (paragraph 5).
  - (e) "The Review will be conducted in accordance with the principles of natural justice" (Paragraph 9)
  - (f) "For the avoidance of doubt the Review and Report shall be limited to findings of fact. Grant Thornton shall not offer any views on the culpability (or otherwise) of any individual or the gravity of any such culpability. Grant Thornton shall not make any observations or recommendation as regards the potential application of RTE's disciplinary proceedings or otherwise, such decisions shall be for RTE alone" (paragraph 15)

### Methodology

- 1.2 I have held meetings with the individuals set out below. In addition, where required, individuals below also provided me with supplemental information. All individuals fully co-operated with my review:
- (a) CFO of RTÉ;
  - (b) Commercial Director of RTÉ;



(c) Director General of RTÉ;

(d) [REDACTED]; and

(e) Talent's Agent.

- 1.3 Searches of RTÉ's email system were undertaken at my behest adopting key word search terms, and/or parameters, that I devised.
- 1.4 I made written enquiries of RTÉ's Legal Department in relation to factual matters concerning the company's agreement with the Talent in so far as it pertains to the Terms of Reference.
- 1.5 For the purposes of fair procedures, I have previously issued relevant extracts of this Report to individuals in circumstances where I have quoted them and/or they have been referred to by other individuals.

#### Limitations

- 1.6 I reserve the right to amend my report should additional information or documentation be provided to me.

#### Assistants

- 1.7 I am Paul Jacobs, Partner and Head of the Forensic & Investigation Services unit at Grant Thornton. I am a specialist forensic accountant and have personally carried out much of the forensic accounting work in arriving at my conclusions. From time to time I have been assisted by colleagues in the Forensic & Investigation Services unit at Grant Thornton.

#### EXECUTIVE SUMMARY OF FINDINGS

- 1.8 There was a contractual obligation on RTÉ to pay the Talent the two amounts of €75,000 (in excess of his Presenter's Contract).
- 1.9 This contractual obligation was in the context of a wider agreement with the Talent, which for the purposes of my Report, I define as the "Five Year Contract". Under this Five Year Contract with the Talent, an annual income of €75,000 from commercial relationships was underwritten and guaranteed by RTÉ.
- 1.10 A Tri-partite Agreement was entered into between a Commercial Brand, RTÉ and the Talent, for October 2020 to 31 December 2021, being Year 1 of the Five Year Contract. The key requirements or services under this agreement was for the provision of a number of personal appearance events by the Talent to the Commercial Brand.
- 1.11 On the balance of probabilities, I find that at the time negotiations were being held for the Tri-partite agreement, RTÉ had an expectation that arrangements would be entered into with the Commercial Brand, aligning with years 2 through to 5 of the Five Year Contract. I am not in a position to identify as to what the terms/nature of such an agreement would have been had the Tri-partite agreement been extended or a new agreement entered into after Year 1.

- 1.12 In relation to the Tri-partite Agreement, the evidence available to me is that the Commercial Brand agreed to enter this agreement on the basis that it would be cost neutral to them. In accordance with this:
- (a) the Talent's Agent raised an invoice in July 2020 for €75,000 (net of VAT) with the Commercial Brand on behalf of the Talent for personal appearance events; and
  - (b) RTÉ raised a credit in July 2020 of €75,000 with the Commercial Brand on their airtime spend so in effect RTÉ funded the €75,00 payment to Talent.
- 1.13 The underwriting and guarantee provision under the Five Year Contract was triggered for years 2 (2021) and 3 (2022) because there was no subsequent extension or new agreement to the above mentioned Tri-partite agreement with the Commercial Brand.
- 1.14 From the evidence available to me, I find that:
- (a) On 9 May 2022 and 6 July 2022, the Talent's Agent raised invoices of €75,000 each with the Barter Company. Each invoice had the description "Consultancy Fees".
  - (b) On the balance of probabilities, the description on the invoices, "Consultancy Fees" did not reflect the substance of the transactions:
    - (i) the substance of the transaction was that the invoice was being issued due to the underwriting and guarantee contained in the Five Year Contract;
    - (ii) the Talent Agent did not provide consultancy; and
    - (iii) the Talent did not provide consultancy.
  - (c) The evidence is inconclusive as to who came up with the phrase "Consultancy Fees".
  - (d) On the balance of probabilities these two invoices that referenced "Consultancy Fees" related to Year 2 and Year 3 of the Talent's contract and the arrangement identified under the "Commercial relationship".
  - (e) These two invoices issued by the Talent's Agent relate to Year 2 (2021) and Year 3 (2022) of the Five Year Contract.
  - (f) The two invoices issued by the Talent's Agent did not mention the Talent's name.
  - (g) These two amounts of €75,000 were received by the Talent (via the Talent's Agent).
  - (h) The Barter Company, recorded these payments on the Barter Account held between RTÉ and the Barter Company. I also find that:
    - (i) On the Barter Account each payment was recorded at a value of €115,380 (gross) (€75,000 (net)), with transaction dates of 25 May 2022 and 20 July 2022 respectively.

- (ii) The Barter Account Statement issued by the Barter Company describes each expenditure as "Fee agreed by Director General".
- (iii) In the context of the way that the Barter Account operates, I find that the grossed up value of €115,380 is appropriate.
- (iv) The Barter Account Statement for 2022 contains 25 transactions in relation to purchases (i.e. expenditure). The two transactions of €115,380 each account in total for 70% of total purchases shown on the Statement for 2022. Therefore, the existence of these two transactions would be quite obvious from a review of the Barter Account Statement.
- (v) The Barter Account Statement does not mention the Talent's name.

1.15 On the balance of probabilities, the Barter Account was used because:

- (a) It was in a credit position (there were available funds in it).
- (b) It would appear that there was no budget available for these amounts of €75,000 in year 2 or 3 of the agreement.

## DETAILED FINDINGS

### RTÉ'S CONTRACTUAL OBLIGATION

- 2.1 In determining the facts and circumstances under the Terms of Reference, I considered that I needed to understand the relevant background to the payment of two sums of €75,000. It is not within the scope of the Terms of Reference for me to review the commercial basis of the agreements between RTÉ, the Talent and any other party(s).
- 2.2 I am informed by the Director General that:
- (a) In early 2020, RTÉ began discussions around the Talent's contract renewal. All of these discussions involved RTÉ's then CFO, a Solicitor from RTÉ'S legal team, and from time to time regarding programming details, the Director of Content and the Director General.
  - (b) At this time, RTÉ was facing some major challenges organisationally. RTÉ had committed at the end of 2019 to the RTÉ Board and to Government to reducing top talent fees by 10% as part of a wider cost cutting strategy.
  - (c) The task was made all the more complex with the terms of the Talent's existing contract as an end of contract payment was due at the end of the contract i.e. 2020. This contract was negotiated and in place prior to the Director General's arrival. RTÉ was keen to make a cost saving in respect of this "end of contract payment". RTÉ was at the same time re-negotiating the Talent's contract with the 10% cost cutting objective in mind.
  - (d) As discussions, which finance and legal were also fully involved in, progressed RTÉ sought to negotiate away this "end of contract payment" and looked to see if any solutions could be found to negotiate this with the main objective being to reduce the cost to RTÉ and also to retain the talent in RTÉ's commercial interests.
  - (e) The Commercial Brand had been a valued client and long serving sponsor of RTÉ.
  - (f) RTÉ looked at the Commercial Brand's contract which was out of line timing wise with the Talent's contract and began to consider the merits of aligning both timing wise and to consider if the Commercial Brand might take on a commercial relationship with Talent.
  - (g) Discussions progressed and culminated in a cost saving agreement reached by RTÉ with the Commercial Brand and with the Talent via the Talent's Agent that Commercial Brand would enter into a separate commercial contract with the Talent for €75,000 for the provision of personal appearance events annually. The terms of this potential agreement were set out by Talent's Agent and these were discussed and considered by all parties, including RTÉ 's legal and finance departments. Over a long period of time an agreement was drawn up between the Talent, the Commercial Brand and RTÉ. The Director General was not involved in the drafting, signing or implementation of this agreement (being the Tri-partite).
  - (h) On the basis of this negotiated cost saving agreement, RTÉ would no longer be liable for the end of contract fee that was due in 2020. It was a condition of this cost saving agreement, as negotiated by the Talent's Agent that the €75,000 payments for this Commercial relationship



must be guaranteed by RTÉ.

- (i) This cost saving agreement meant that RTÉ was no longer liable for the end of contract payment, and due to Commercial Brand's strong record with RTÉ, RTÉ was satisfied that this agreement was a good commercial decision for reducing costs, and it was viewed as a nil risk that Commercial Brand would not perform the agreement.
- (j) The Commercial Brand agreed to enter a new business relationship with the Talent on the understanding that it required this change to be cost neutral for it as they it was in the final year of a 3 year sponsorship contract with RTÉ. This was achieved by issuing a credit note for €75,000 against the Commercial Brand's airtime.

2.3 I met with the Talent's Agent in relation to this Review. He advised me that:

- (a) Sponsorship agreements between Commercial Brands and RTÉ were entered into by the Commercial team in RTÉ and that these agreements did not include the Talent.
- (b) That sometimes, RTÉ would propose that talent could perform personal appearances or additional work for a commercial brand. However, this was not governed by the Sponsorship agreements entered into between RTÉ and commercial brands, in relation to shows, and did not entitle the commercial brand to personal appearances, beyond perhaps one photoshoot. The Talent's Agent noted that given this backdrop, it was necessary to formalise any such Personal Appearance agreements between the Talent and the Commercial Brand through a separate agreement.
- (c) If a commercial brand wanted to enter an agreement for personal appearance with the Talent, they would need to do this separate to the overall Sponsorship Agreement with RTÉ.
- (d) He believed that these personal appearance events would endorse and embellish the Commercial Brand separate to their (Commercial Brand's) tv sponsorship.
- (e) That a Tri-partite agreement was entered into between the Commercial Brand, the Talent and RTÉ and that this was separate to the Talent's agreement to perform their TV and radio work for RTÉ.
- (f) That in this instance, RTÉ agreed to underwrite and guarantee the annual payments of €75,000 for commercial relationship to mitigate any risk arising in terms of a change in the relationship between RTÉ and the Commercial Brand.
- (g) The Talent's Agent understood from this, that in a situation where the Commercial Brand relationship with RTÉ no longer existed or the Commercial Brand did not pay the €75,000 to the Talent that RTÉ would be obliged to step in and pay the Talent this sum.
- (h) The Talent's Agent also understood that RTÉ served to benefit from the Commercial Brand having a separate engagement with the Talent insofar as it maintained good relations with the Commercial Brand and avoided RTÉ having to be involved with such arrangements other than acting as underwriter of the Commercial Brand's fees in the event the contract was not extended/renewed.

2.4 I have reviewed correspondence dated 2020 between RTÉ and the Talent's Agent. From the correspondence, in so far as it is relevant to the Terms of Reference, I have identified and extracted the following:

- (a) A five year contract from 1 February 2020 (representing an immediate saving on the Talent's contract fees).
- (b) Annual income of €75,000 for the Talent from commercial relationship. The terms and conditions of this:
  - (i) Underwritten and guaranteed by RTÉ.
  - (ii) Invoiced from Talent's Agent to the commercial brand.
  - (iii) Maximum of three events per annum by the Talent which have to be in association with RTÉ.
  - (iv) All activity and contract details to be all agreed with Talent's Agent before discussing with the commercial brand.
- (c) The exit fee owed to the Talent under their current presenter contract would be agreed to be foregone.

For the purposes of my Report only, I refer to this (being (a) to (c)) as the "Five Year Contract".

2.5 The RTÉ Legal Team's understanding of the contractual obligations in relation to the phrase €75,000 from commercial relationship is:

- (a) That €75,000 of the RTÉ sponsorship income from the third party commercial sponsor would be paid directly to the Talent by the third party commercial sponsor.
- (b) That the agreement to underwrite and guarantee the €75,000 was approved by the Director General.
- (c) That the underwriting of the guarantee was for the full duration of the contract, being 5 years, and:
  - (i) the start date was July 2020;
  - (ii) the end date was March 2025; and
  - (iii) to the best of their knowledge there is an obligation to pay for every year between the start and the finish dates.
- (d) That an agreement would be entered into between the third party sponsor (being the Commercial Brand) and the Talent directly but in the unlikely event of a change in sponsorship during the term of the contract or a failure to pay by the sponsor RTÉ would pay the Talent.

## Tri-partite Agreement with Commercial Brand

### The Agreement

- 2.6 I have reviewed an agreement between the Commercial Brand, RTÉ, and the Talent, for October 2020 to 31 December 2021 (the "Tri-partite Agreement").
- 2.7 Key aspects of the Tri-partite Agreement are:
- (a) Dates identified on cover page of agreement are October 2020 to 31 December 2021.
  - (b) The Commercial Brand agrees to engage the Talent from 29 September 2020 to 31 December 2021 for the sole purposes of this agreement.
  - (c) Requirements or Services – these were for the provision of personal appearance events to take place before the end of the Television Broadcast Sponsorship Agreement dated 20 March 2018 between RTÉ, the Commercial Brand, and the Commercial Brand's Agent.
  - (d) Signed by:
    - (i) an individual on behalf of Commercial Brand on 15 April 2021;
    - (ii) an individual on behalf of the Talent on 21 April 2023; and
    - (iii) the version of the agreement that Grant Thornton have received is not signed by RTÉ.
  - (e) That whilst there was a mention for valid consideration for the agreement there was no mention of a monetary amount for the provision of Requirements or Services under the agreement. This was dealt with separately.
- 2.8 The Commercial Director, advised me that:
- (a) She asked the Commercial Brand, if they would be interested in 3 year extension and a restructuring of the original contract in order to try and tie into the 4 year contract with Talent. Unfortunately the Commercial Brand was not in a position to do this.
  - (b) She continued a discussion with Commercial Brand on what they could do within the current contract. The Commercial Brand were prepared to engage but their engagement would have to be cost neutral to Commercial Brand.
  - (c) The deal was done in early 2020 with reference to the calendar year 2020 (Year 1 of Five Year Contract).
  - (d) The hope was that this would have been the first of 4 years of deals, however there was no such commitment from the Commercial Brand.
  - (e) As part of these negotiations personal appearance events were to be run.

- (f) The personal appearance events identified in the agreement were originally expected to have been in 2020, however these moved to 2021 (as documented in agreement), due to COVID and finally occurred in 2022.
- (g) The personal appearance events which were run in 2022 related to the first of the €75,000 invoiced by Talent's Agent to Commercial Brand (July 2020) (Year 1 of the Five Year Contract).
- (h) One €75,000 payment by the Commercial Brand to the Talent's Agent was under this agreement (with corresponding credit from RTE to the Commercial Brand to make it cost neutral to the Commercial Brand).
- (i) The Commercial Brand only received one credit in 2020.
- (j) The term covered by the Agreement dated October 2020 to 31 December 2021 covered Year 1 of the Five Year Contract. The Commercial Director advised that she did not renegotiate with the Commercial Brand for Year 2 or 3 of the Five Year Contract.

2.9 The Tri-partite Agreement provided for the provision of delivery of personal appearance events. The Director General noted in the meeting with me, in relation to the Tri-partite Agreement, that the 2020 events were only delivered in 2022 due to COVID and its impact meant that the commercial contract did not work for the Commercial Brand.

2.10 From the evidence available to me, I do not have any evidence as to what the terms of an agreement would have been, had the Tri-partite agreement been extended past Year 1.

2.11 From all of the evidence available to me, I can confirm that personal appearance events were run between March 2022 and May 2022. I also corroborated these events to searches on Facebook.

#### Invoice from the Talent's Agent to the Commercial Brand

2.12 I have identified that an invoice was raised in July 2020 by the Talent's Agent to the Commercial Brand for €75,000. I note the description on this invoice stated:

"Talent  
Bespoke Partnership between the Commercial Brand and the Talent to included (sic) personal appearances.  
Programme of activity to be agreed between Commercial Brand, RTE (sic) and Talent's Agent"

2.13 From the evidence available to me I find that this amount of €75,000 was received by the Talent in 2020 (via its Agent).

#### Credit note issued by RTE

2.14 In relation to the Tri-partite Agreement, the evidence available to me is that the Commercial Brand agreed to enter this agreement on the basis that it would be cost neutral to them. In 2020 the Finance Team in RTE was requested to raise a credit note for the Commercial Brand.

2.15 From the evidence available to me, I have identified that on 31 July 2020 a credit note was issued for the full amount of the original sponsor invoice, and an invoice was issued on the same date for a



reduced amount, which in combination provided a reduction of sponsorship due from the Commercial Brand of €75,004. In terms of wording, the credit note and the revised invoice identified that they were for "Sponsorship".

#### Period after the Tri-partite Agreement

- 2.16 As stated above the Tri-partite Agreement provided that the Commercial Brand agreed to engage the Talent from 29 September 2020 to 31 December 2021. The evidence available to me, including from my meetings, is that no additional or follow-on Tri-partite Agreement was entered into between the Commercial Brand, RTE, and the Talent following this first agreement.
- 2.17 Based on my interpretation of the Five Year Contract, evidence gathered from the RTE Legal Team, and the individuals that I met, the underwriting and guarantee provision was triggered for years 2 and 3 of the Five Year Contract. Therefore, I find that RTE had a contractual obligation to make two payments of €75,000 to the Talent for 2021 and 2022.

#### PAYMENT OF €75,000 IN YEAR 2 AND 3 OF THE FIVE YEAR CONTRACT

##### Barter Account

- 2.18 I note that the two payments in 2022 of €75,000 were paid through a Barter Account maintained between the Barter Company and RTE.
- 2.19 The Commercial Director provided me with an overview as to the operation of the Barter Account. She noted that:
- (a) A number of deals are posted in this account. For example a company may pay for their advertising into this account. If a company pays for their advertising into the Barter Account, 50% of the total Advertising Revenue goes in to the cash account and 50% goes to credits.
  - (b) The use of these Barter accounts is standard practice in advertising.
  - (c) The credits were used for trips, client entertainment etc.
  - (d) If the credits are not used they can be cashed out at 65% (e.g. if €100,000 in credit account, €65,000 can be cashed out).
  - (e) When credits were used for expenses etc, these credits were also done at 65%. (e.g. €75,000 would be assigned as €115,380).
  - (f) Statements are received by RTE monthly on the Barter Account.
- 2.20 I also met with the CFO of RTE who provided the following explanation:
- (a) The Barter Account was operated by the Commercial Director.
  - (b) The Barter Account was previously off balance sheet.

- (c) That he brought the transactions going through the Barter Account onto Balance Sheet two years ago but noted that it still rested outside the normal internal control system.
- (d) That the commercial team would have processed transactions through the account without seeking advance approval from Finance.
- (e) The Barter Account was used for Commercial entertainment and where overruns arose or no budget for events (e.g. Golf events, matches etc.). Income (which came through the Barter Account) was not included in budget for year.
- (f) That at the end of the year he would identify the balance in the Barter Account and that Finance would then recognise the net figure (which was a net of income and costs) in the RTÉ Income Statement. This was done shortly after the year-end as part of the Financial Statement close process.

Why was Barter Account used?

- 2.21 The Director General stated that as this was effectively a commercial arrangement that did not work out and it was decided to pay the invoices to the Talent's Agent from the Barter Account, which was in credit.
- 2.22 In conducting my review, the Commercial Director advised me that:
- (a) the Barter Account was used to pay outstanding payments to the Talent as there was no contract in place with a Commercial Partner for years after year 1 of the Five Year Contract.
  - (b) the Director General asked her to use the Barter Account to raise the payments.
  - (c) she agreed with the Talent's Agent to invoice the Barter Account for two invoices, each for €75,000.
- 2.23 In conducting my review, I asked the [REDACTED] to explain if anyone identified with her as to why the Barter Account was used in this instance. She advised me that she assumed there was no budget elsewhere to make these payments.
- 2.24 The [REDACTED] stated that she surmised that RTÉ's Commercial Department were asked to put payment through the Barter Account as there was an awareness that the Commercial Department had use of the Barter system.

Barter Account statement issued by Barter Company

- 2.25 The two invoices raised by the Barter Company for €75,000 were included in the Barter Company's monthly statements issued to RTÉ. The Statements showed in respect of each of the two payments:
- (a) a value of €115,380 (being the amount of €75,000 grossed up by 1 divided by 0.65); and
  - (b) under "analysis of expenditure" the phrase "Fee agreed by Director General".

- 2.26 The Barter Account Statement for 2022 contains 25 transactions in relation to purchases (i.e. expenditure). The two payments of €75,000 each (grossed up to €115,380 each) account for 70% of total purchases shown on the Statement for 2022.<sup>1</sup>
- 2.27 I find on the balance of probabilities that RTÉ did not achieve a financial gain or suffer a financial loss by using the Barter Account.

#### Raising of two invoices in 2022 by Talent's Agent to Barter Company

- 2.28 In the context of identifying the circumstances of the two payments, I have identified from documentation that in March 2022 there was a conference call between RTÉ and the Talent's Agent to discuss overdue payments to the Talent for €75,000 for Year 2 of the Five Year Contract and to agree that this and the payment for Year 3 of the Five Year Contract would be made promptly. The document states that the Talent's Agent said that he had spoken to the Commercial Director about Year 2 of the Five Year Contract but she said that it was not her problem and he said that it was not their's either and that they should not have to come up with solutions.
- 2.29 Two invoices were subsequently raised in 2022 by the Talent's Agent for €75,000 each (no VAT applicable) to the Barter Company, both with a description of "Consultancy Fees". The dates on these invoices are noted below:
- (a) 9 May 2022; and
  - (b) 6 July 2022.
- 2.30 The [REDACTED] advised me that the normal process for arranging payments to be made through the Barter Company, using these two payments of €75,000 as examples, would follow the below steps:
- Step 1: The Talent's Agent send invoice to [REDACTED] addressed to Barter Company.
  - Step 2: [REDACTED] send same invoice to Barter Company.
  - Step 3: Barter Company send Booking Form to [REDACTED] – Invoice amount, trade amount - €115K, description etc.
  - Step 4: Once [REDACTED] happy that relates to invoice, she signs as approved and sends back.
  - Step 5: Barter Company take authority from this approval and pay, the payment is also entered on to the Barter account by Barter Company at this time.
- 2.31 In relation to these payments, I asked the [REDACTED] what her role was in arranging these two payments of €75,000. The [REDACTED] advised me that:

<sup>1</sup> Within the remaining 30% there are other costs relating to the delivery of the events.

- (a) She was asked by Commercial Director to organise the raising of these invoices; and
- (b) She advised the Talent's Agent of address details that were to be included on the invoice, and also that the Invoices were to be sent to her.

2.32 The Commercial Director advised me that the Director General mentioned these payments (e.g. the 2021 and 2022 €75,000 amounts) on a number of occasions and that the Director General= asked to use the Barter Account to pay these Year Two and Year three amounts. The Commercial Director noted that she did not ask whether these payments could be paid through RTÉ, and that she organised, (following the Director General's suggestion), through [REDACTED] that these invoices be raised by Talent's Agent and paid by the Barter Company.

Determination of phrase "Consultancy Fees" on the invoices issued by the Talent's Agent

2.33 In order to determine the facts and circumstances around the raising of these invoices by the Talent's Agent, I met with the Talent's Agent. He advised me that:

- (a) Instruction was received from RTÉ as to who and where the invoices were to be addressed to, the VAT reference and the description.
- (b) He believes that the Commercial Director and/or the [REDACTED] identified on a call with him what the description on the invoice was to be.
- (c) The words "Consultancy Fees" did not mean anything to him or raise any concerns. He further noted that in issuing invoices for other talent, there may be situations where the phrase "Consultancy Fees" is used, other examples of descriptions could be "producer fees", "contributor fees" etc. He noted, the description would be dependent on the individual and the work they were performing. He advised me that in this instance, it is likely that he assumed such reference was a generic description made in connection with the Talent agreeing to perform personal appearances for the Commercial Brand.
- (d) He noted that this €75,000 was not salary (noting that the Talent is in any event an independent contractor and not employed by RTÉ), that it was an amount ultimately underwritten and guaranteed by RTÉ in relation to separate Commercial Relationships between the Talent and a Commercial Brand.

2.34 The Talent's Agent has also advised me that they have identified a substantial number of invoices on behalf of various other clients where the term "Consultancy Fees" is used, particularly in the context of commercial dealings with non-broadcaster or third parties.

2.35 In relation to the wording of "Consultancy Fees" on the two invoices issued by the Talent's Agent, the Commercial Director advised to me that:

- (a) She does not remember the specifics around the wording and who suggested it.
- (b) She could not remember who had agreed the form of words for the invoice.



- (c) She does not remember the precise detail about either suggesting the words used or whether it was part of a discussion between the Director General and herself.

2.36 In relation to the wording of "Consultancy Fees" on the two invoices issued by the Talent's Agent, the [REDACTED] advised me that:

- (a) She does not know who determined the description "Consultancy Fees" as included in the two invoices dated 9 May 2022 and 6 July 2022.
- (b) She believed that the Talent's Agent came up with the reference "Consultancy Fees" as they needed to get paid.
- (c) The Talent's Agent never spoke with her with regards to the description of what should be included on the invoice.
- (d) To the best of her knowledge a call probably did take place where the decision on how the invoice should be worded was discussed but as to whom the call was between she was not privy to.

2.37 I find that the evidence is inconclusive as to who came up with the phrase "Consultancy Fees" given the inconsistency in beliefs: Talent's Agent (paragraph 2.33 (b)) and [REDACTED] (paragraph 2.36 (b)) amongst other explanations provided to me.

2.38 When meeting with the Director General, I asked whether she thought that the description "consultancy fees" was a reasonable description for the Talent's Agent to be using on its invoice. The Director General advised me that she did not recall the conversations around it and that she could probably understand why they might have used this phrase because of confidentiality around the contract.

## DETAILED FINDINGS

### Contractual obligation

- 3.1 There was a contractual obligation on RTE to pay the Talent the two amounts of €75,000.
- 3.2 The above mentioned obligation arose because an underwriting and guarantee provision under what I describe as a Five Year Contract was triggered for years 2 and 3 because there was no subsequent extension or new agreement to the above mentioned Tri-partite agreement with the Commercial Brand.
- 3.3 In determining the facts and circumstances under the Terms of Reference, I considered that I needed to understand the relevant background to the payment of two sums of €75,000. It is not within the scope of the Terms of Reference for me to review the commercial basis of the agreement between RTE, the Talent and other parties. In the course of my meetings with both individuals from RTE and the Talent's Agent the commercial benefits to RTE have been asserted to me of the Five Year Contract.

### Five Year Contract

- 3.4 This contractual obligation was in the context of a wider agreement, which for the purposes of my Report, I define as the "Five Year Contract". I have extracted from contemporaneous documentation key extracts as they are relevant to the Terms of Reference:
- (a) A five year contract from 1 February 2020 (representing an immediate saving on the Talent's reduced contract fees).
  - (b) Annual income of €75,000 from commercial relationship. The terms and conditions of this:
    - (i) Underwritten and guaranteed by RTE.
    - (ii) Invoiced from Talent's Agent to the commercial brand.
    - (iii) Maximum of three events per annum by the Talent which have to be in association with RTE.
    - (iv) All activity and contract details to be all agreed with Talent's Agent before discussing with the commercial brand.
    - (v) That an exit fee owed to the Talent under their current presenter contract would be agreed to be foregone.

### Year 1 of Five Year Contract

- 3.5 In the first year of the Five Year Contract, a Tri-partite Agreement was entered into between a Commercial Brand, RTÉ and the Talent, for October 2020 to 31 December 2021. The key requirements or services under this agreement was for the provision of a number of personal appearance events by the Talent to the Commercial Brand.
- 3.6 Undoubtedly COVID was a significant limiting factor that influenced the delivery of the personal appearance events identified under the Tri-partite agreement. The personal appearance events were not delivered until early 2022.
- 3.7 On the balance of probabilities, I find that at the time negotiations were being held for the Tri-partite agreement, RTÉ had an expectation that arrangements would be entered into with the Commercial Brand, aligning with years 2 through to 5 of the Five Year Contract. I am not in a position to identify as to what the terms/nature of such an agreement would have been had the Tri-partite agreement been extended or a new agreement entered into after Year 1.
- 3.8 In relation to the Tri-partite Agreement, the evidence available to me is that the Commercial Brand agreed to enter this agreement on the basis that it would be cost neutral to them. In accordance with this:
- (a) the Talent's Agent raised an invoice in July 2020 for €75,000 (net of VAT) with the Commercial Brand on behalf of the Talent for personal appearance events; and
  - (b) RTÉ raised a credit in July 2020 of €75,000 with the Commercial Brand on their airtime spend.

### Year 2 and 3 of Five Year Contract

- 3.9 The underwriting and guarantee provision under the Five Year Contract was triggered for years 2 and 3 because there was no subsequent extension or new agreement to the above mentioned Tri-partite agreement with the Commercial Brand.
- 3.10 From the evidence available to me, I find that:
- (a) On 9 May 2022 and 6 July 2022, the Talent's Agent raised invoices of €75,000 each addressed to the Barter Company. Each invoice had the description "Consultancy Fees".
  - (b) On the balance of probabilities, the description on the invoices, "Consultancy Fees" did not reflect the substance of the transactions:
    - (i) the substance of the transaction was that the invoice was being issued due to the underwriting and guarantee contained in the Five Year Contract;
    - (ii) the Talent Agent did not provide consultancy; and
    - (iii) the Talent did not provide consultancy.

- (c) On the balance of probabilities these two invoices that referenced "Consultancy Fees" related to Year 2 and Year 3 of the Talents contract and the arrangement identified under the "Commercial relationship".
  - (d) These two invoices issued by the Talent's Agent relate to Year 2 (2021) and Year 3 (2022) of the Five Year Contract.
  - (e) The two invoices issued by the Talent's Agent did not mention the Talent's name.
  - (f) These two amounts of €75,000 were received by the Talent (via the Talent's Agent).
  - (g) The Barter Company, recorded these payments on the Barter Account held between RTE and the Barter Company. I also find that:
    - (i) On the Barter Account each payment was recorded at a value of €115,380 (gross) (€75,000 (net)), with transaction dates of 25 May 2022 and 20 July 2022 respectively.
    - (ii) The Barter Account Statement issued by the Barter Company describes each expenditure as "Fee agreed by Director General".
    - (iii) In the context of the way that the Barter Account operates, I find that the Grossed up value of €115,380 is appropriate.
    - (iv) The Barter Account Statement for 2022 contains 25 transactions in relation to purchases (i.e. expenditure). The two transactions of €115,380 each account in total for 70% of total purchases shown on the Statement for 2022. Therefore, the existence of these two transactions would be quite obvious from a review of the Barter Account Statement.
    - (v) The Barter Account Statement does not mention the Talent's name.
  - (h) I find that the evidence is inconclusive as to who came up with the phrase "Consultancy Fees" given the inconsistency in beliefs: Talent's Agent (paragraph 2.33 (b)) and [REDACTED] (paragraph 2.36 (b)) amongst other explanations provided to me.
- 3.11 In response to sharing extracts of this Report with the Director General, the Director General is of the view that I should find that there was no particular significance to the use of the term "consultancy fees" on the invoices raised by the Talent's Agent, and further that there was commercial sensitivity and commercial brand confidentiality that arose in respect of these invoices. Having considered this, in my opinion my findings at paragraph 3.10 still stand.
- 3.12 Whilst I acknowledge confidentiality, I note that in the invoice for year 1, the description is quite comprehensive.
- 3.13 On the balance of probabilities the Barter Account was used because:
- (a) It was in a credit position (there were available funds in it).



(b) It would appear that there was no budget available for these amounts of €75,000 in year 2 or 3 of the Five Year Contract.

3.14 Whilst acknowledging 3.13 (a) and (b) above, I find that RTÉ could have made the two payments of €75,000 by an alternative means, for example, payment from RTÉ to Talent's Agent or Talent's company.

Audit and Risk Committee

# Audit and Risk Committee



**Grant Thornton**

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**From:** [REDACTED]  
**Sent:** Thursday 14 May 2020 13:07:03  
**To:** [REDACTED] Noel  
**Cc:** [REDACTED] Joe O'Malley  
**Subject:** RE: Ryan Tubridy  
**Attachments:** DRAFT Side Letter.5GZ JOM 19.3.2020.doc

Hi [REDACTED]  
You have appeared to have attached an old version of one side letter, for clarification I have attached the correct side letter in relation to the fee reduction with the agreed wording.  
Kind regards,  
[REDACTED]

**From:** [REDACTED]@rte.ie>  
**Sent:** 14 May 2020 12:08  
**To:** Noel <Noel@cmsmarketing.com>  
**Cc:** [REDACTED]@nkmanagement.ie> [REDACTED]@rte.ie>  
**Subject:** RE: Ryan Tubridy  
Noel, [REDACTED]

I attach the side letters as agreed. The marked up and clean contract will be with you shortly.  
Kind regards.

**RTE**

**RTÉ Solicitors' Office**

Donnybrook, Dublin 4

**T:** [REDACTED]

**From:** Noel [<mailto:Noel@cmsmarketing.com>]

**Sent:** 14 May 2020 10:06

**To:** [REDACTED]@rte.ie>

**Cc:** [REDACTED]@nkmanagement.ie> [REDACTED]@rte.ie>

**Subject:** Re: Ryan Tubridy

Thank you [REDACTED]

Hope your well regards

Noel

Sent from my iPhone

On 14 May 2020, at 09:33, [REDACTED]@rte.ie> wrote:

Will do.

[REDACTED]  
RTÉ Solicitors' Office

Donnybrook, Dublin 4  
[REDACTED]

---

**From:** [REDACTED]@nkmanagement.ie>

**Sent:** Thursday, May 14, 2020 9:32:55 AM

**To:** [REDACTED]@rte.ie>; Noel <Noel@cmsmarketing.com>

**Cc:** [REDACTED]@rte.ie>

**Subject:** RE: Ryan Tubridy

Morning [REDACTED]

Thank you for coming back to us on Ryan's contract.

Can you please send us an updated draft contract that reflects the agreed amendments for our review at this stage so that we can try get sign off asap?

Kind regards,

[REDACTED]

**From:** [REDACTED]@rte.ie>

**Sent:** 13 May 2020 13:20

**To:** Noel <Noel@cmsmarketing.com>; [REDACTED]@nkmanagement.ie>

**Cc:** [REDACTED]@rte.ie>

**Subject:** RE: Ryan Tubridy

Dear Noel and [REDACTED]

Apologies for the delay in coming back to you on this email relating to the contract.

I have highlighted our responses below and hopefully we will be in a position to sign off on this shortly. I spoke with Joe on Friday and I am waiting to hear back from Dee.

I think the two side letters relating to fees and the write off of fees are more or less there so if there are no further comments we can progress to signing.

Kind regards.

<image001.png

>

**RTÉ Solicitors' Office**

Donnybrook, Dublin 4

**T:** [REDACTED]

**From:** [REDACTED]@nkmanagement.ie]

**Sent:** 17 April 2020 08:23

**To:** [REDACTED]@rte.ie>; Noel <Noel@cmsmarketing.com>

**Cc:** [REDACTED]@rte.ie>

**Subject:** RE: Ryan Tubridy

Morning [REDACTED]

Thank you for your email on Wednesday in response to our email on 3 April.

I set out below our position on the outstanding points in the draft agreement.

5.9: We need to make it clear what is meant by Promotional Activities and this cannot remain open ended particularly given the style and content of the Programmes. We request clarification that this includes photo calls and promotion around the sponsorship of either Programme.



Yes, this will include photo calls and promotion around the sponsor of the programme and possibly marketing campaigns for the programme(s). These are discussed with the Presenter in advance and there has never been a difficulty in relation to them.

6.3: The list of external activities that should not require prior approval are Arnotts Story Telling, Texaco Children's Art Competition, Shelbourne Hotel Christmas Lights, SVP, ISPPC. Agreed, we can list these in the contract.

6.5: We do not understand the basis for contending that 3 consecutive weeks does not affect JNLR ratings yet 4 consecutive weeks would have this effect. The aggregate period allowed for BBC work is 6 weeks per year and all such work for BBC must be done within the non-service period.

There may be occasions where a period over 3 weeks could be agreed locally but we are not prepared to commit to this for each of the 5 years of this contract.

9.7: Can we agree that Ryan is entitled to refer to the programme names in connection with interviews or his attendance at events where same is not associated with any promotional activity? Yes

Schedule (para 2): We need to clarify the programme time being 9.30pm to 11.30pm, this is what had been agreed – we can discuss on our call this morning?

The following has been agreed:

The programme time is 9.30pm to 11.30pm save in respect of the period September to December when the programme may occasionally be extended where it is necessary to do so.

Your proposed amendment to the fee guarantee letter is not accepted and entirely contradicts the discussions to date in relation to this contract and the agreed fee reductions and the rationale for these discussions. It is fundamental to the whole of these negotiations that this letter remains in the form which we provided on 3 April.

Ok, please resend that side letter for our final approval

We also require RTÉ to enter into the third side letter relating to the sponsor agreement at the same time as completing the main agreement and the two side letters referred to in your email.

This is not possible.

We can discuss all of the above this morning.

Kind regards,

From: [REDACTED]@rte.ie>

Sent: 15 April 2020 17:15

To: Noel <Noel@cmsmarketing.com> [REDACTED]@nkmanagement.ie>

Cc: [REDACTED]@rte.ie>

Subject: Ryan Tubridy

<image002.jpg>

Hi [REDACTED]

I've cut and paste your email to me of the 3<sup>rd</sup> April last together with our responses in blue below. Hopefully you will review and we will be able to agree to sign off on this as soon as possible.

I attach the fee guarantee letter with some small changes marked up. As discussed things have changed immeasurably since these negotiations commenced and as I

indicated to you on the phone last week I have included a new line reflecting that if there are further reductions sought to the fees paid to contractors or staff ( that is beyond those that Ryan has already agreed to take within this contract) that we may seek a commensurate reduction from his fee. Myself and Richard can talk to you about this on Friday if needs be.

The other side letter as amended by Joe as attached is fine.

Finally, the talks with the LLS sponsor in relation to the other contract have been delayed by recent events however once that contract is agreed to everyone's satisfaction we can look at the wording of the third letter.

Kind regards.

With a view to finalising the contract asap, I have outlined the outstanding issues below:

**5.3:** There should be some degree of consultation with Ryan in relation to setting the budget. This does not pose a particularly onerous commitment on RTÉ.

*Not agreed.*

**5.7.3:** Ryan and his team are never on air on bank holidays.

*Not agreed. The show is scheduled 52 weeks a year, 5 days per week, if the Presenter would prefer to be off on a bank holiday he can seek to be off as part of his non- service days.*

**5.9:** We need to limit the amount and nature of activities that Ryan will have to do with sponsors and perhaps we can agree compromised wording for this Clause. It is too open as it stands and allows any promotion for brands. *We disagree, this is already qualified by the previous sentence which ensures that such request be reasonable. This clause has always been in the contract and relates to events such as photoshoots with a sponsor to announce a new deal, but it would not include additional events for the sponsor.*

**6.3:** There are some external activities that we would like Ryan to have the ability to do without having to notify the Director General in advance, these are annual events that Ryan has committed to doing previously, for which repeated approval from RTÉ would seem unnecessary e.g. Texaco Children's Art Awards, Arnotts Story Telling at Christmas in conjunction with the radio show etc.

*Can you please provide a detailed list of these event and what is required of the Presenter and we can seek to have them listed in the contract.*

**6.5:** As a compromise, we can agree to four consecutive weeks.

*Not agreed, any more than 3 consecutive weeks will negatively affect JNLR's*

**6.8:** I think our inclusion of the qualify wording "reasonably" in terms of adversely affecting the interest of RTÉ or prejudicing RTÉ through Ryan's activities is entirely appropriate.

*This is impractical something will either adversely affect RTE or not - the word "reasonably" will not change this.*

**7.3:** Again, I think our inclusion of the word "significant" is entirely reasonable and Ryan should be consulted in relation to any significant changes to the format or styling of the programmes. Again, this does not pose a particular onerous burden on RTÉ.



Ok

7.4: I am unclear as to why RTÉ is refusing to agree to the promotion of the programmes which are clearly in its own interest. We must insist upon this being included in the Agreement, subject to some amended wording if you feel that is more appropriate?

*While it is agreed that such promotion may positively impact both shows and may take place through local agreement, at this time we are not in a position to commit to this in the contract.*

9.7: I believe that Ryan should be allowed to use his name in conjunction with the TV show and related materials, do you have suggested wording in this regard?

*I am not sure what you are looking for here, of course Ryan can use his name in relation to other work and shows however he cannot use the programme names associated with RTE such as the Late Late Show without prior agreement.*

11.1.2: We have agreed in other contracts to remove this, can you please clarify why this is the case in Ryan's contract? **Agreed.**

11.2: We must insist upon the period of suspension being "two months" before termination can take effect.

*OK, but while suspended the Presenter does not get paid but is still bound by his obligations to RTÉ.*

11.3: We would prefer to have this removed. **Agreed.**

**Schedule**

(paragraph 2): We specified in our emails that the 11.30pm finish must be all year round, can you please outline why this is a problem?

*It has been explained both in person and through our contacts that this is not possible for advertising and scheduling reasons during the last quarter of the year.*

<image001.png

>

**RTÉ Solicitors' Office**

Donnybrook, Dublin 4

T: [REDACTED]

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**DRAFT**

XX March 2020

**Private & Confidential**

Ryan Tubridy  
Tuttle Productions Limited  
c/o CMS Marketing  
Unit B2 Calmount Office Park  
Ballymount  
Dublin 12

**Re: Agreement between Tuttle Productions Limited and RTÉ**

Dear Ryan

I refer to the contract for services between Tuttle Productions Limited and RTÉ dated 1 April 2020 to 31 March 2025 (the "Agreement") in relation to the services provided by you to RTÉ.

The purpose of this correspondence is to record in writing our guarantee and undertaking that the fees set out in this Agreement will be paid by RTÉ without any deductions and RTÉ shall not make any request or enquiry from you in relation to a deduction in the agreed fees during the currency of the Agreement save as to those that might be imposed by changes to legislation. ~~which may cap fees paid to presenters by RTÉ.~~

Yours sincerely

---

**Dee Forbes**  
**Director General**



**From:** [REDACTED]  
**To:** [REDACTED]; [Kelly, Noel \(CMSMarketing\)](#)  
**Cc:** [Richard Collins](#); [REDACTED]  
**Subject:** RT  
**Date:** Friday 24 July 2020 13:36:11

---

[REDACTED]

Finally I have an update and we are good to go.

Can NK Management please send an invoice for €75k to Renault Ireland, for the attention of [REDACTED]

Wording as follows:

Bespoke Partnership between Renault Ireland and Ryan Tubridy to included personal appearances. Programme of activity to be agreed between Renault Ireland, RTE and NK Management.

Kind regards

[REDACTED]  
[REDACTED]  
RTE Solicitors' Office  
Donnybrook, Dublin 4

[REDACTED]  
E: [REDACTED]@rte.ie

# Top 10 Highest Paid Presenters on an Earnings Basis for 2017, 2018 and 2019

NEW RELEASE

NEW RELEASE

NEW RELEASE

Individual	Status
Tuttle Productions Ltd (For the services of <b>Ryan Tubridy</b> )	Contractor
What Next Productions Ltd (For the services of <b>Ray Darcy</b> )	Contractor
Cladaghgreen Ltd (For the services of <b>Joe Duffy</b> )	Contractor
<b>Sean O'Rourke</b>	Employee
Montrose Services Ltd (For the services of <b>Marian Finucane</b> )	Contractor
Baby Blue Productions Ltd (For the services of <b>Miriam O'Callaghan</b> )	Contractor
Derrough Media Ltd (For the services of <b>Claire Byrne</b> )	Contractor
Bergauf Ltd (For the services of <b>George Hamilton</b> )	Contractor
<b>Darragh Maloney</b>	Employee
Studz Etertainment Ltd (For the services of <b>Nicky Byrne</b> )	Contractor
<b>Brendan O'Connor</b>	Contractor
<b>Bryan Dobson</b>	Employee
<b>Mary Wilson</b>	Employee

2017	
Rank	Earnings in Euro
1	491,667
2	450,000
3	398,738
4	321,071
5	314,809
6	299,000
7	240,000
8	191,496
9	183,743
10	182,400
Not in Top 10 2017	
Not in Top 10 2017	
Not in Top 10 2017	

2018	
Rank	Earnings in Euro
1	495,000
2	450,000
3	404,988
5	325,263
4	333,013
6	322,667
7	250,000
10	192,796
Not in Top 10 2018	
Not in Top 10 2018	
8	240,000
9	209,282
Not in Top 10 2018	

2019	
Rank	Earnings in Euro
1	495,000
2	450,000
3	392,496
5	327,988
4	358,013
6	320,000
7	250,000
Not in Top 10 2019	
Not in Top 10 2019	
Not in Top 10 2019	
8	220,000
9	209,282
10	196,961

## Basis of preparation:

The Directors of RTÉ are responsible for the proper preparation and fair presentation of the Earnings Statement for the relevant periods.

The RTÉ Top On –Air Talent Earnings for the year ended 31 December 2017, 2018 and 2019 are prepared on an accruals basis for employees or independent contractors who have a direct relationship with RTÉ. Employee earnings include salaries and employer pension contribution. Earnings for contractors represent fees payable excluding VAT. Contractors do not earn salaries and RTÉ does not make any pension contribution on their behalf.

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## Statement by the RTÉ Board – June 22, 2023

Thursday, 22 Jun 2023 15:04



(https://www.rte.ie/news/irish/2023/06/22/statement-by-the-rte-board-as-at-june-22-2023/)

<a href="#">Reports and Policies</a>	>	<a href="https://www.rte.ie/">https://www.rte.ie/</a>
<a href="#">RTÉ Outreach/Access</a>	>	By <b>emilyburns</b> ( <a href="https://about.rte.ie/author/emilyburns/">https://about.rte.ie/author/emilyburns/</a> )
<a href="#">RTÉ Supporting the Arts</a>	>	More from <b>Media Centre</b> ( <a href="https://about.rte.ie/.media-centre/">https://about.rte.ie/.media-centre/</a> ) ( <a href="https://about.rte.ie/.media-centre/">https://about.rte.ie/.media-centre/</a> )
<a href="#">Sustaining RTÉ</a>	>	In late March of this year during a routine audit of RTÉ's 2022 accounts, an issue was identified in relation to the transparency of certain payments.
<a href="#">Freedom of Information (FOI)</a>	>	On receipt of this information, the Audit and Risk Committee of the RTÉ Board promptly commissioned Grant Thornton to carry out an independent fact-finding review on the matter in question.
<a href="#">Access to Information on the Environment (AIE)</a> ( <a href="https://about.rte.ie/access-to-information-on-the-environment-aie/">https://about.rte.ie/access-to-information-on-the-environment-aie/</a> )		The facts have been established. The review was completed, and findings furnished to the Audit and Risk Committee of RTÉ on Friday last and discussed on Monday of this week by the Board of RTÉ.
<a href="#">Contact RTÉ</a> ( <a href="https://about.rte.ie/contact/">https://about.rte.ie/contact/</a> )		<p>The matter in question concerns payments made to presenter Ryan Tubridy, and the key points confirmed are as follows.</p> <ul style="list-style-type: none"> <li>• In early 2020, discussions commenced concerning the renewal of Mr. Tubridy's Presenter Contract.</li> <li>• RTÉ was focused on achieving cost savings due to the wider financial circumstances of the organisation and the commitment given by RTÉ in November 2019 to, among a range of measures, reduce the fees paid to RTÉ's top 10 most highly paid, on air presenters by 15%.</li> <li>• Tubridy's previously published remunerations for 2020 and 2021 show that he earned €466,250 and €440,000 respectively across those years, which by 2021 (first full year on new contract) appeared to represent an 11% reduction on his 2019 earnings. *</li> <li>• The review conducted by Grant Thornton concerned a separate agreement under which Mr. Tubridy was guaranteed by RTÉ an additional annual income of €75,000 which was intended to come from a commercial partner.</li> <li>• In making an agreement with the commercial partner, RTÉ concluded it on a cost neutral basis to the commercial partner, and the fee due to Mr. Tubridy was guaranteed and underwritten by RTÉ.</li> <li>• Accordingly, under the terms of this agreement, a payment of €75,000 was received by Mr. Tubridy in July 2020 from a commercial partner, in exchange for a number of personal appearances a year.</li> <li>• As part of this agreement, RTÉ in turn issued a credit note to the commercial partner thereby reducing the cost to it of its overall sponsorship arrangement with the organisation.</li> <li>• The commercial partner did not renew this agreement for a second year, and since the agreement was guaranteed and underwritten by RTÉ, the payments were instead made directly by RTÉ to Mr. Tubridy's agent (on his behalf).</li> <li>• Tubridy received two payments of €75,000 (totalling €150,000), each in 2022 (being a payment for 2021 and a payment for 2022). It was these payments that prompted the review by Grant Thornton.</li> <li>• These payments were recorded in the RTÉ Barter Account in 2022 at a value of €115,380 each (see <i>notes to editor</i>).</li> <li>• In addition and following the furnishing of the findings of the Grant Thornton review, RTÉ carried out a review of Mr. Tubridy's previously stated remunerations. Through this review, it was identified that Mr. Tubridy's remuneration had been understated by RTÉ by a figure of €120,000 over the contract period of 2017-2019. The circumstances that led to this understatement by RTÉ are currently under examination.</li> </ul> <p>As such, it is necessary for the Board of RTÉ to correct the public record in relation to Mr. Tubridy's earnings from RTÉ during the period 2017-2022. They were, as follows:</p>



	2017	2018	2019	2020	2021	2022
<b>Published Earnings</b>	491,667	495,000	495,000	466,250	440,000	440,000
<b>Actual Earnings</b>	511,667	545,000	545,000	522,500	515,000	515,000

- *Earnings for the years 2017, 2018 and 2019 were understated by €120,000.*
- *Earnings for the years 2020-2022 were understated due to the payments which went through the Barter Account.*
- *\*In light of the above ‘actual earnings’, Mr. Tubridy’s earnings were €545,000 in 2019 and €515,000 in 2021, representing an overall reduction of 5.5% in 2021 earnings compared to his 2019 earnings.*

The RTÉ Board considers the public misstating of RTÉ’s financial information to be a very serious matter and has moved as quickly as it could, once it had independently established the facts, to publish the correct figures.

At the request of the Board, RTÉ has this week conducted an internal review of the reporting of the remuneration of its top 10 most highly paid, on air presenters. This review has found that the full cost to RTÉ of its contracts with the other such on air presenters, has been correctly reported.

The Board has now requested that Grant Thornton review the contracts of RTÉ’s top 10 most highly paid on air presenters to independently validate that all remuneration figures have been correctly stated and accounted for by RTÉ. Grant Thornton will also review the understatement by RTÉ of Mr. Tubridy’s published remuneration by €120,000 in the period 2017-2019.

The Board is committed to ensuring that there is appropriate accountability for what has occurred. That process is ongoing, mindful of individuals’ rights, and affording them due process.

The Board has put steps in place to ensure there is no recurrence of these matters. These steps include:

- An internal review of contracts for the top 10 most highly paid on air presenters (now complete) and an external, independent review of the reported remuneration for the top 10 most highly paid on air presenters (soon to commence by Grant Thornton).
- Republishing the remunerations paid to Mr. Tubridy since 2017 in order to correct the record (as above).
- The pausing of all new material on air presenter contracts until the following processes are in place:
  - The Remuneration Committee of the Board to have full oversight and approval of the terms of contracts relating to the top 10 most highly paid on air presenters in value and any material variations or amendments to those contracts.
  - Bringing the Barter Account within the control of the Finance function and that specific controls are put in place to the operation of that account by RTÉ.

Chair of the RTÉ Board Siún Ní Raghallaigh said; *“This is a matter of profound regret for the Board of RTÉ. We are well aware that this is a serious breach of trust with the public. On behalf of the Board, I wish to apologise for what has occurred. It is clear that RTÉ has fallen short of the high standards that it sets for itself and are expected of it. Once these issues came to light, we acted expeditiously to establish the facts and we are confident that the safeguards we have now put in place will ensure that nothing like this will happen again, and that good corporate governance is adhered to at all times.”*

### Barter Account

- ### Overall Earnings Reduction

## DISCOVER

## WATCH

**LISTEN**

## SERVICES

**HELP**

## INFORMATION

KIDS

(<http://www.sigalabs.com/EmployeeRef/Eser/rte>).

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Images Courtesy of Getty Images.

**From:** Noel <Noel@cmsmarketing.com>

**Sent:** Friday, March 26, 2021 1:24:56 PM

**To:** Dee Forbes <dee.forbes@rte.ie>

**Cc:** Noel <Noel@cmsmarketing.com>; [REDACTED]@nkmanagement.ie>; [REDACTED]@rte.ie>

**Subject:** Ryan Tubridy

Hi Dee

I hope you are well.

Would you be free for a call next week with me and [REDACTED] regarding Ryan Tubridy's contract which we are experiencing some difficulty.

Kind regards

Noel



**EMMY AWARD WINNING AGENCY FOR "50 WAYS TO KILL YOUR MAMMY"**

T: + [REDACTED]

M: + [REDACTED]

W: [www.nkmanagement.ie](http://www.nkmanagement.ie)

[www.cmsmarketing.com](http://www.cmsmarketing.com)

**Noel Kelly Agent For:**

Ryan Tubridy Radio - TV Broadcaster, Columnist and Author

Joe Duffy Radio - TV Broadcaster, Columnist and Author

Claire Byrne Radio - TV Broadcaster

Dave Fanning Radio - TV Broadcaster, Columnist and Author

Pat Kenny Radio - TV Broadcaster and Columnist

Ivan Yates Radio – TV Broadcaster, Author, Entrepreneur and Former Government Minister

Matt Cooper Radio – TV Broadcaster, Columnist and Author

Baz Ashmawy Radio - TV Broadcaster and Columnist **From the SKY hit show 50 Ways to Kill Your Mammy**

Doireann Garrihy Radio - TV Broadcaster and Social Media Personality

Donncha O’Callaghan Radio and TV Broadcaster and Former Irish International Rugby Player

Nancy Ashmawy TV Broadcaster **From the SKY hit show 50 Ways to Kill Your Mammy**

Kathryn Thomas Radio - TV Broadcaster, Columnist and Author

Conor Moore Impressionist, TV and Radio Broadcaster

Dearbhail McDonald Journalist, Broadcaster and Author

Diarmuid Gavin International Award Winning Garden Designer, TV and Radio Broadcaster, Author and Columnist

Craig Doyle Radio - TV Broadcaster

Tom Dunne Radio - TV Broadcaster, Columnist, Voiceover Artist and Musician

Caitriona Perry Radio – TV Broadcaster and Author

Colette Fitzpatrick Radio – TV Broadcaster and Columnist

Maia Dunphy Radio – TV Broadcaster, Columnist and Author

Dermot Whelan Radio – TV Broadcaster, Comedian, Mental Wellness Speaker and Voiceover Artist

Dermot Bannon Architect, Broadcaster and Author

Erin O’Connor Super Model and TV Broadcaster

David Coleman Clinical Psychologist, Radio - TV Broadcaster, Author and Columnist

Karl Henry Fitness Expert, Radio - TV Broadcaster, Columnist and Author

Dr Nina Byrnes Doctor, Radio - TV Broadcaster, Author and Columnist

Dr Ciara Kelly Doctor, Radio – TV Broadcaster and Columnist

Aoife Hearne Dietitian, Radio - TV Broadcaster and Author

Pete Wedderburn Veterinary Surgeon, Radio – TV Broadcaster, Columnist and Author

Declan O’Donnell Architect, Broadcaster, Columnist and Author

Denise Van Outen Actress, Singer, Dancer and Presenter

Celine Byrne Internationally Acclaimed Irish Soprano and Media Personality

Aidan Power Radio - TV Broadcaster

Bernard Dunne World Champion Boxer, Radio - TV Broadcaster and Author

Sonia O'Sullivan Olympic Medalist, Athletics Consultant, Broadcaster, Author and Columnist

Anna Geary TV- Radio Broadcaster, Athlete, Performance and Wellbeing Coach and Columnist

Eoin McGee Financial Planner, Radio and TV Broadcaster and Author

Derry Clarke Michelin Star Chef, Radio and TV Broadcaster, Columnist and Author

Oliver Dunne Michelin Star Chef, Radio and TV Broadcaster

Paul Flynn Award Winning Chef, TV Broadcaster, Columnist and Author

Martin Shanahan Award Winning Chef, TV Broadcaster and Author

Mark Moriarty Award Winning Chef and Broadcaster

Gary O’Hanlon Award Winning Chef, TV-Radio Broadcaster and Columnist

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Emma O'Driscoll Radio - TV Broadcaster, Author, Voiceover Artist and Singer

Tracy Piggott Radio - TV Broadcaster and Columnist

Kian Egan Broadcaster and Musician

Ciara Doherty Radio - TV Broadcaster and Barrister

Cormac O'hEadhra Radio Broadcaster

Sinead Kennedy TV Broadcaster


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3pm Teams call Noel Kelly [REDACTED] - Meeting - Forbes, Dee - [REDACTED]@rte.ie

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## 3pm Teams call [REDACTED]



Mon 4/12/2021 3:00 PM - 3:45 PM



 Join Teams meeting



Hi Noel & [REDACTED]

Confirming a Teams call on Monday 12th April @ 3pm with Dee and [REDACTED]

All the best,

[REDACTED]

## Tracking

### Organizer

Dee Forbes

DF Sent on Tuesday, 3/30/2021 at 3:34 PM

### Attendees

✓ Yes: 3

N

noel@cmsmarketing.com  
Required

[REDACTED]

## Microsoft Teams meeting

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**From:** [REDACTED]  
**To:** [REDACTED]  
**Cc:** [Noel](#); [REDACTED]  
**Subject:** RE: Ryan Tubridy - Renault  
**Date:** Wednesday 21 April 2021 10:50:57  
**Attachments:** [image001.png](#)  
[image002.jpg](#)

---

Thanks [REDACTED]

I was liaising directly with Renault on it as they say we needed it to get paid.

Thanks,

[REDACTED]

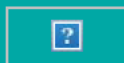
---

**From:** [REDACTED] <[REDACTED]@rte.ie>  
**Sent:** 21 April 2021 10:45  
**To:** [REDACTED] <[REDACTED]@nkmanagement.ie>  
**Cc:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; [REDACTED] <[REDACTED]@rte.ie>  
**Subject:** RE: Ryan Tubridy - Renault

Hi [REDACTED]

I haven't seen this before but I will get instructions and come back to you.

Kind regards.



**RTÉ Solicitors' Office**

Donnybrook, Dublin 4

[REDACTED]

---

**From:** [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>  
**Sent:** Wednesday 21 April 2021 08:48  
**To:** [REDACTED] <[REDACTED]@rte.ie>  
**Cc:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>  
**Subject:** Ryan Tubridy - Renault

Morning [REDACTED]

I hope you're well!

Renault are putting us under pressure to sign the contract in order to get payment for Year 1 of Ryan's contract, they won't pay until the contract is signed.

Can you please confirm if you are happy with us to sign it? I have attached it here for you to review, Geraldine has advised that we just sign to get paid.

It is a very basic contract that we created with some amendments from Renault.

Kind regards,

[REDACTED]



**EMMY AWARD WINNING AGENCY FOR "50 WAYS TO KILL YOUR MAMMY"**

[REDACTED]

[REDACTED]

**RENAULT IRELAND LIMITED**  
**RTÉ**  
**AND**  
**RYAN TUBRIDY**

---

**RENAULT AND RTÉ AND RYAN TUBRIDY AGREEMENT**  
**October 2020 – 31 December 2021**

---



**Ryan Tubridy**  
**Renault and RTÉ**

**1. Parties**

**1.1** Ryan Tubridy (the "Talent") of c/o NK Management, Unit B2, Calmount Business Park, Ballymount, Dublin 12; and

**1.2** Renault Ireland Limited ("Renault") of Unit 3, 1 Block 4 Dundrum Town Centre, Sandyford Road, Dundrum, Co. Dublin; and

**1.3** RTÉ ("RTÉ") of Donnybrook, Dublin 4.

**2. Capacity**

**2.1** Renault agrees to engage the Talent from 29<sup>th</sup> September 2020 – 31<sup>st</sup> December 2021 for the sole purposes of this agreement.

**3. Term of Engagement**

**3.1** Renault Ireland shall engage The Talent and shall provide the Services outlined in clause 4.1 below on the terms of this agreement with such three dealer events being the Services for the purposes of this agreement.

**3.2** This agreement will commence on 29 September 2020 and end on 31 December 2021 after which point no promotion of The Talent's name and image for Renault Ireland will be permitted unless otherwise agreed.



3.3 In the event of a renewal of the agreement, the parties shall endeavour to agree new terms and conditions. Renault Ireland must provide The Talent with three months' notice before the contract is due to terminate as to whether a decision has been made to renew the contract.

3.4 For the avoidance of doubt, there is no agency/principal, employment or partnership formed or operating between any or all of the three parties to this agreement.

#### 4. Requirements or Services

4.1 Three Dealer Events to take place before the end of the Television Broadcast Sponsorship Agreement dated 20 March 2018 between RTÉ, OMD and Renault Ireland and such Dealer Events to take place at:

- [REDACTED] 8 September 2021;
- [REDACTED] 6 October 2021; and
- Location to be confirmed by Renault Ireland, 8 December 2021.

Such dates are approximate and the parties shall agree mutually convenient dates between them to ensure that these events occur on mutually satisfactory terms.

#### 4.2 Event Set Up

- Costs of each event covered by RTÉ as part of this agreement to include:
  - Set Build, Event Management and Catering (finger food and refreshments) for 100 people
- Recreate The Late Late Show setup with minimum 3 guests and including music from up and coming talent from each event location
- Evening Event: 6pm drinks reception. The show will take place from 7.30pm to 9pm, followed by a Q&A, finishing at 9.30pm
- Invitation Only : exclusive event for each dealership

NK Management, Unit B2, Calmount Park, Ballymount, Dublin 12  
Tel: 01-427 8400/ Fax: 01-419 7068  
[www.nkmanagement.ie](http://www.nkmanagement.ie)


Confidential C

- Audience numbers subject to COVID-19 and other public health/security/safety restrictions.

#### **4.3 Event Duration**

- The length of event will be approx. 2 hours.

#### **4.4 Interviews / Panel of Guests**

- Host Renault Dealer with 
- Surprise guests from Renault's brand ambassadors. For example, Aslan, Keywest, Ian Dempsey etc.
- NK Management and RTÉ will assist Renault to fulfil guest line up for each event on request.

### **5 Expenses**

Renault Ireland undertakes to reimburse any reasonable costs and expenses that arise in connection with the performance of this project including but not limited to travel and accommodation provided such expenses have been agreed in advance and shall not exceed €500.

### **6. Approval**

The Talent's name, image, biography and/or likeness cannot be used on any material without prior approval and sign off by The Talent and/or NK Management.

### **7. Reputation of the Talent**

**7.1** Renault will not do or say anything that will bring The Talent into disrepute.



## **8. Miscellaneous**

**8.1** During the Term of this Agreement and thereafter Renault Ireland cannot disclose, to any party, the contents of this agreement or any confidential information obtained in relation to The Talent except to the extent that any such disclosure is: (i) reasonably necessary for the purpose of the performance of obligations or the exercise of rights under the present agreement; (ii) required by the law of any relevant jurisdiction or pursuant to an order of a court of competent jurisdiction or that of a competent regulatory authority; or (iii) required by any regulatory or governmental body, wherever situated, whether or not the requirement for information has the force of law.

**8.2** Renault Ireland will provide as much notice as possible to The Talent when scheduling activity. This includes one month's notice when scheduling the dealer events. Renault Ireland will provide a detailed brief, schedule and contacts for The Talent for the dealer events at least five working days before the engagement.

**8.3** Any materials created by The Talent on behalf of Renault Ireland will remain The Talent's property and cannot be used after the contract term.

## **9. Irish Law**

This agreement shall be governed by Irish law, whose courts will be the courts of exclusive jurisdiction in respect of any matters arising in connection with this agreement.

## **10. Territory**

Republic of Ireland only.





Once signed by all parties, this agreement will constitute a legally binding document and it is acknowledged that there is valid consideration for the agreement.

I confirm that I have read and understood the terms contained within this agreement and agree to abide by the terms and conditions therein.

Signed:

\_\_\_\_\_  
On behalf of Ryan Tubridy

\_\_\_\_\_  
Date

\_\_\_\_\_  
On behalf of Renault Ireland

\_\_\_\_\_  
4/15/2021

\_\_\_\_\_  
Date

\_\_\_\_\_  
On behalf of RTÉ

\_\_\_\_\_  
Date

[REDACTED]

**From:** [REDACTED]@nkmanagement.ie>  
**Sent:** Friday 4 June 2021 06:45  
**To:** Noel <Noel@cmsmarketing.com>; Dee Forbes <dee.forbes@rte.ie>  
**Cc:** [REDACTED]@rte.ie>  
**Subject:** RE: Ryan Tubridy

Morning Dee and [REDACTED]

I hope you're both well!

Following our meeting in April, I wanted to follow up in relation to Ryan to see if you had any update from your end regarding the payment for Years 2 ,3, 4 and 5 of his contract?

I look forward to hearing from you.

Enjoy the long weekend.

Kind regards,

[REDACTED]

[REDACTED]

**Managing Director**



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T: + [REDACTED]  
M: + [REDACTED]  
E: [REDACTED]@nkmanagement.ie  
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**Noel Kelly Agent For:**

Ryan Tubridy	Radio - TV Broadcaster, Columnist and Author
Joe Duffy	Radio - TV Broadcaster, Columnist and Author
Claire Byrne	Radio - TV Broadcaster
Dave Fanning	Radio - TV Broadcaster, Columnist and Author
Pat Kenny	Radio - TV Broadcaster and Columnist
Ivan Yates	Radio – TV Broadcaster, Author, Entrepreneur and Former
Government Minister	
Matt Cooper	Radio – TV Broadcaster, Columnist and Author
Baz Ashmawy	Radio - TV Broadcaster and Columnist <b>From the SKY hit show</b>
<b>50 Ways to Kill Your Mammy</b>	
Doireann Garrihy	Radio - TV Broadcaster and Social Media Personality
Donncha O’Callaghan	Radio and TV Broadcaster and Former Irish International Rugby
Player	
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<b>Mammy</b>	
Kathryn Thomas	Radio - TV Broadcaster, Columnist and Author
Conor Moore	Impressionist, TV and Radio Broadcaster
Dearbhail McDonald	Journalist, Broadcaster and Author
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Maia Dunphy	Radio – TV Broadcaster, Columnist and Author
Dermot Whelan	Radio – TV Broadcaster, Comedian, Mental Wellness Speaker
and Voiceover Artist	
Dermot Bannon	Architect, Broadcaster and Author
Erin O’Connor	Super Model and TV Broadcaster
David Coleman	Clinical Psychologist, Radio - TV Broadcaster, Author and
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Karl Henry	Fitness Expert, Radio - TV Broadcaster, Columnist and Author
Dr Nina Byrnes	Doctor, Radio - TV Broadcaster, Author and Columnist
Dr Ciara Kelly	Doctor, Radio – TV Broadcaster and Columnist
Aoife Hearne	Dietitian, Radio - TV Broadcaster and Author
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Declan O’Donnell	Architect, Broadcaster, Columnist and Author
Denise Van Outen	Actress, Singer, Dancer and Presenter
Celine Byrne	Internationally Acclaimed Irish Soprano and Media Personality

Aidan Power	Radio - TV Broadcaster
Bernard Dunne	World Champion Boxer, Radio - TV Broadcaster and Author
Sonia O'Sullivan and Columnist	Olympic Medalist, Athletics Consultant, Broadcaster, Author
Anna Geary Coach and Columnist	TV- Radio Broadcaster, Athlete, Performance and Wellbeing
Eoin McGee	Financial Planner, Radio and TV Broadcaster and Author
Derry Clarke Author	Michelin Star Chef, Radio and TV Broadcaster, Columnist and
Oliver Dunne	Michelin Star Chef, Radio and TV Broadcaster
Paul Flynn	Award Winning Chef, TV Broadcaster, Columnist and Author
Martin Shanahan	Award Winning Chef, TV Broadcaster and Author
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Kian Egan	Broadcaster and Musician
Ciara Doherty	Radio - TV Broadcaster and Barrister
Cormac O'hEadhra	Radio Broadcaster
Sinead Kennedy	TV Broadcaster
Steve Lillywhite	Grammy Award Winning Record Producer

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---

**From:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>

**Sent:** 26 March 2021 13:25

**To:** Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>

**Cc:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>; [REDACTED]



[REDACTED]@rte.ie>

**Subject:** Ryan Tubridy

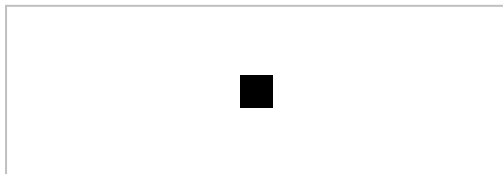
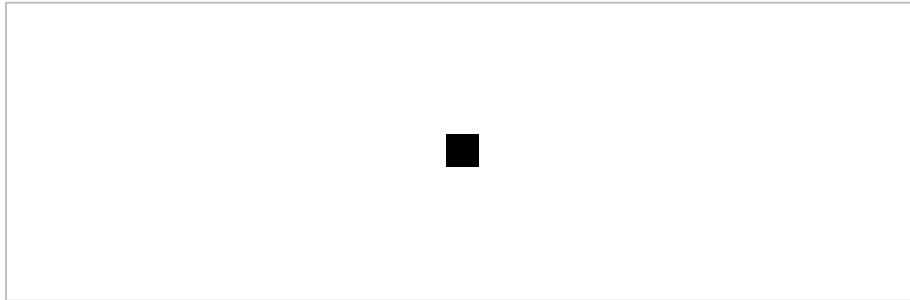
Hi Dee

I hope you are well.

Would you be free for a call next week with me and [REDACTED] regarding Ryan Tubridy's contract which we are experiencing some difficulty.

Kind regards

[REDACTED]



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**50 Ways to Kill Your Mammy**

Doireann Garrihy

Donncha O'Callaghan

Player

Radio - TV Broadcaster, Columnist and Author

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Radio - TV Broadcaster and Columnist

Radio - TV Broadcaster, Author, Entrepreneur and Former

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Aoife Hearne	Dietitian, Radio - TV Broadcaster and Author
Pete Wedderburn	Veterinary Surgeon, Radio – TV Broadcaster, Columnist and
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Paul Flynn	Award Winning Chef, TV Broadcaster, Columnist and Author
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[Redacted]  
[Redacted]  
[Redacted]  
[Redacted]



**From:** Noel <Noel@cmsmarketing.com>  
**Sent:** Thursday 13 January 2022 09:38  
**To:** Dee Forbes <dee.forbes@rte.ie>; [Redacted] <[Redacted]@rte.ie>  
**Cc:** [Redacted] <[Redacted]@nkmanagement.ie>; Noel <Noel@cmsmarketing.com>  
**Subject:** FW: Tuttle outstanding payment

Dear Dee and [Redacted]

Happy New Year! I hope you are both well and enjoyed the Christmas break.

We have yet to hear from you in relation to the additional payment of €75,000 per annum on Ryan's contract for Year 2. We will be going into year three of his contract on April 1<sup>st</sup> so I am sure you can appreciate, we need to get this sorted asap.

I look forward to hearing from you.

Regards,  
Noel

**From:** [Redacted]  
**Sent:** 04 June 2021 06:45  
**To:** Noel <Noel@cmsmarketing.com>; Dee Forbes <dee.forbes@rte.ie>  
**Cc:** [Redacted] <[Redacted]@rte.ie>  
**Subject:** RE: Ryan Tubridy



Morning Dee and [REDACTED]

I hope you're both well!

Following our meeting in April, I wanted to follow up in relation to Ryan to see if you had any update from your end regarding the payment for Years 2, 3, 4 and 5 of his contract?

I look forward to hearing from you.

Enjoy the long weekend.

Kind regards,

[REDACTED]

[REDACTED]



#### EMMY AWARD WINNING AGENCY FOR "50 WAYS TO KILL YOUR MAMMY"

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

#### Noel Kelly Agent For:

Ryan Tubridy	Radio - TV Broadcaster, Columnist and Author
Joe Duffy	Radio - TV Broadcaster, Columnist and Author
Claire Byrne	Radio - TV Broadcaster
Dave Fanning	Radio - TV Broadcaster, Columnist and Author
Pat Kenny	Radio - TV Broadcaster and Columnist
Ivan Yates	Radio - TV Broadcaster, Author, Entrepreneur and Former
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Ciara Doherty  
Cormac O'hEadhra  
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Steve Lillywhite

Radio - TV Broadcaster and Barrister  
Radio Broadcaster  
TV Broadcaster  
Grammy Award Winning Record Producer

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**From:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>

**Sent:** 26 March 2021 13:25

**To:** Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>

**Cc:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>; [REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>

**Subject:** Ryan Tubridy

Hi Dee

I hope you are well.

Would you be free for a call next week with me and [REDACTED] regarding Ryan Tubridy's contract which we are experiencing some difficulty.

Kind regards

Noel



## EMMY AWARD WINNING AGENCY FOR "50 WAYS TO KILL YOUR MAMMY"



### Noel Kelly Agent For:

Ryan Tubridy	Radio - TV Broadcaster, Columnist and Author
Joe Duffy	Radio - TV Broadcaster, Columnist and Author
Claire Byrne	Radio - TV Broadcaster
Dave Fanning	Radio - TV Broadcaster, Columnist and Author
Pat Kenny	Radio - TV Broadcaster and Columnist
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## JOC 27 Index

No.	Date	Document
<b>2022</b>		
1.	13 January 2022	JOC 27 – Email NKM to RTÉ
2.	14 January 2022	JOC 27 – Email RTÉ to NKM
3.	14 January 2022	JOC 27 – Email NKM to RTÉ
4.	8 March 2022	JOC 27 – Email NKM to RTÉ
5.	9 March 2022	JOC 27 – Email RTÉ to NKM
6.	9 March 2022	JOC 27 – Email NKM to RTÉ
7.	10 March 2022	JOC 27 – Email NKM to RTÉ
8.	23 March 2022	JOC 27 – Email NKM to RTÉ
9.	24 March 2022	JOC 27 – Teams Meeting NKM and RTÉ
10.	22 April 2022	JOC 27 – Email RTÉ to NKM
11.	25 April 2022	JOC 27 – Email NKM to RTÉ

JOC 27 - Email NKM to RTE - 13 Jan 2022





[Redacted]  
[Redacted]  
[Redacted]  
[Redacted]



**From:** Noel <Noel@cmsmarketing.com>  
**Sent:** Thursday 13 January 2022 09:38  
**To:** Dee Forbes <dee.forbes@rte.ie>; [Redacted] <[Redacted]@rte.ie>  
**Cc:** [Redacted] <[Redacted]@nkmanagement.ie>; Noel <Noel@cmsmarketing.com>  
**Subject:** FW: Tuttle outstanding payment

Dear Dee and [Redacted]

Happy New Year! I hope you are both well and enjoyed the Christmas break.

We have yet to hear from you in relation to the additional payment of €75,000 per annum on Ryan's contract for Year 2. We will be going into year three of his contract on April 1<sup>st</sup> so I am sure you can appreciate, we need to get this sorted asap.

I look forward to hearing from you.

Regards,  
Noel

**From:** [Redacted]  
**Sent:** 04 June 2021 06:45  
**To:** Noel <Noel@cmsmarketing.com>; Dee Forbes <dee.forbes@rte.ie>  
**Cc:** [Redacted] <[Redacted]@rte.ie>  
**Subject:** RE: Ryan Tubridy

Morning Dee and [REDACTED]

I hope you're both well!

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[REDACTED]



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[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

#### Noel Kelly Agent For:

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**Subject:** Ryan Tubridy

Hi Dee

I hope you are well.

Would you be free for a call next week with me and [REDACTED] regarding Ryan Tubridy's contract which we are experiencing some difficulty.

Kind regards

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## EMMY AWARD WINNING AGENCY FOR "50 WAYS TO KILL YOUR MAMMY"



### Noel Kelly Agent For:

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JOC 27 - Email RTÉ to NKM - 14 Jan 2022



[REDACTED]

---

**From:** [REDACTED]  
**Sent:** Friday 14 January 2022 12:07  
**To:** Noel; Dee Forbes  
**Cc:** [REDACTED]  
**Subject:** RE: Tuttle outstanding payment

Hi Noel,

I will talk to Geraldine and Jim and come back to you.

[REDACTED]

**RTÉ** [REDACTED]

**RTÉ Solicitors' Office**

Donnybrook, Dublin 4

[REDACTED]

**From:** Noel <Noel@cmsmarketing.com>  
**Sent:** Thursday 13 January 2022 09:38  
**To:** Dee Forbes <dee.forbes@rte.ie>; [REDACTED]@rte.ie>  
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W: [www.nkmanagement.ie](http://www.nkmanagement.ie)

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Jenny Buckley	TV Broadcaster and Voiceover Artist
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Karen Koster	TV Broadcaster and Columnist
Emma O'Driscoll	Radio - TV Broadcaster, Author, Voiceover Artist and Singer
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**Cc:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>; [REDACTED]

[REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>

**Subject:** Ryan Tubridy

Hi Dee

I hope you are well.

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Kind regards

Noel

**Noel Kelly**  
CEO

Unit 67, Calpoint Office Park,  
Ballymount, D12  
cmsmarketing.com  
T: 01 626 5346 M: 087 236 0169



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**Noel Kelly Agent For:**

Ryan Tubridy	Radio - TV Broadcaster, Columnist and Author
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JOC 27 - Email NKM to RTE - 14 Jan 2022



**From:** Noel <Noel@cmsmarketing.com>

**Sent:** Friday 14 January 2022 12:27

**To:** [redacted] <[redacted]@rte.ie>; Dee Forbes <dee.forbes@rte.ie>

**Cc:** [redacted] <[redacted]@nkmanagement.ie>; [redacted] <[redacted]@rte.ie>

**Subject:** RE: Tuttle outstanding payment

Hi [redacted]


Thank you do for the email I look forward to hearing back from you.

Kind regards

Noel

**From:** [redacted] <[redacted]@rte.ie>

**Sent:** Friday 14 January 2022 12:07



To: Noel <Noel@cmsmarketing.com>; Dee Forbes <dee.forbes@rte.ie>  
Cc: [REDACTED]@nkmanagement.ie> [REDACTED]@rte.ie>  
Subject: RE: Tuttle outstanding payment

Hi Noel,

I will talk to Geraldine and Jim and come back to you.

[REDACTED]

**RTE**

**RTE Solicitors' Office**

Donnybrook, Dublin 4

[REDACTED]

From: Noel <Noel@cmsmarketing.com>  
Sent: Thursday 13 January 2022 09:38  
To: Dee Forbes <dee.forbes@rte.ie>; [REDACTED]@rte.ie>  
Cc: [REDACTED]@nkmanagement.ie>; Noel <Noel@cmsmarketing.com>  
Subject: FW: Tuttle outstanding payment

Dear Dee and [REDACTED]

Happy New Year! I hope you are both well and enjoyed the Christmas break.

We have yet to hear from you in relation to the additional payment of €75,000 per annum on Ryan's contract for Year 2. We will be going into year three of his contract on April 1<sup>st</sup> so I am sure you can appreciate, we need to get this sorted asap.

I look forward to hearing from you.

Regards,  
Noel

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To: Noel <Noel@cmsmarketing.com>; Dee Forbes <dee.forbes@rte.ie>  
Cc: [REDACTED]@rte.ie>  
Subject: RE: Ryan Tubridy

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I hope you're both well!

[REDACTED]

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I look forward to hearing from you.

Enjoy the long weekend.

Kind regards,



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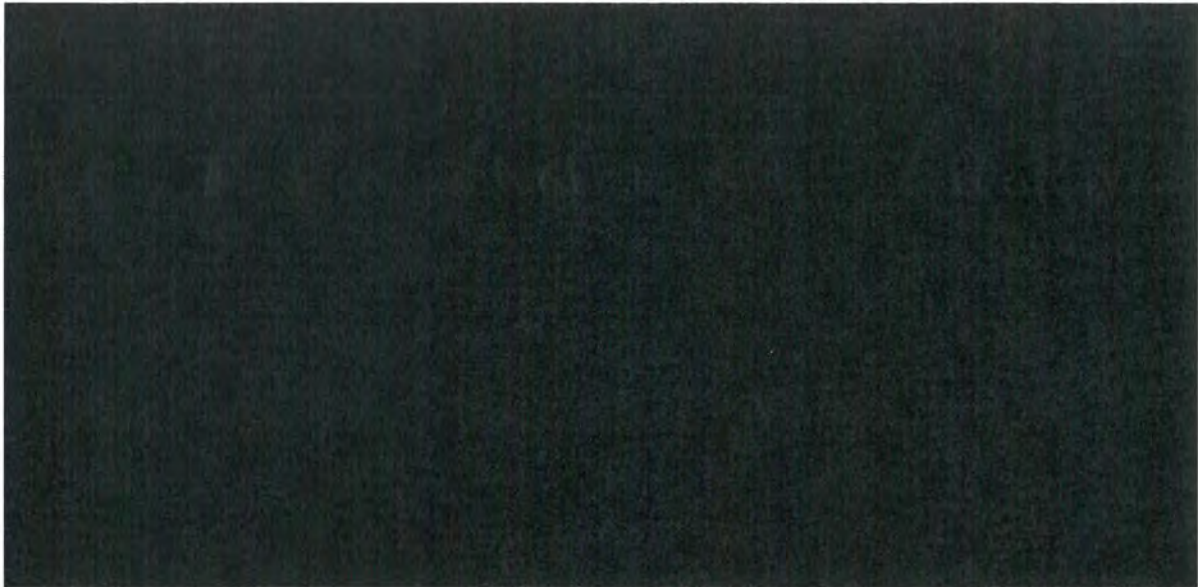
**Noel Kelly Agent For:**

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Craig Doyle	Radio - TV Broadcaster



JOC 27 - Email NKM to RTE - 8 March 2022





**From:** Noel <Noel@cmsmarketing.com>  
**Sent:** Tuesday 8 March 2022 09:55  
**To:** Dee Forbes <dee.forbes@rte.ie>; [REDACTED]@rte.ie>  
**Cc:** [REDACTED]@nkmanagement.ie>; Noel <Noel@cmsmarketing.com>  
**Subject:** RE: Tuttle outstanding payment

Hi Dee and [REDACTED]  
I hope you are well.  
I am following up on the email below dated the 13<sup>th</sup> of January 2022.  
We have not received payment for year 2 and we are about to go into year 3 can we meet up to discuss this ?  
I look forward to hearing back from you.  
Kind regards  
Noel

**From:** Noel  
**Sent:** Thursday 13 January 2022 09:38  
**To:** dee.forbes@rte.ie; [REDACTED]@rte.ie>  
**Cc:** [REDACTED]@nkmanagement.ie>; Noel <Noel@cmsmarketing.com>  
**Subject:** FW: Tuttle outstanding payment

Dear Dee and [REDACTED]  
  
Happy New Year! I hope you are both well and enjoyed the Christmas break.  
  
We have yet to hear from you in relation to the additional payment of €75,000 per annum on Ryan's contract for Year 2. We will be going into year three of his contract on April 1<sup>st</sup> so I am sure you can appreciate, we need to get this sorted asap.

I look forward to hearing from you.

Regards,  
Noel

**From:** [REDACTED]  
**Sent:** 04 June 2021 06:45  
**To:** Noel <Noel@cmsmarketing.com>; Dee Forbes <dee.forbes@rte.ie>  
**Cc:** [REDACTED]@rte.ie>  
**Subject:** RE: Ryan Tubridy

Morning Dee and [REDACTED]

I hope you're both well!

Following our meeting in April, I wanted to follow up in relation to Ryan to see if you had any update from your end regarding the payment for Years 2 ,3, 4 and 5 of his contract?

I look forward to hearing from you.

Enjoy the long weekend.

Kind regards,

[REDACTED]

[REDACTED]

[REDACTED]

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EMMY AWARD WINNING AGENCY FOR "50 WAYS TO KILL YOUR MAMMY"

[REDACTED]

[REDACTED]

[REDACTED]@nkmanagement.ie

W: [www.nkmanagement.ie](http://www.nkmanagement.ie)

**Noel Kelly Agent For:**

Ryan Tubridy  
Joe Duffy  
Claire Byrne  
Dave Fanning

Radio - TV Broadcaster, Columnist and Author  
Radio - TV Broadcaster, Columnist and Author  
Radio - TV Broadcaster  
Radio - TV Broadcaster, Columnist and Author

Pat Kenny	Radio - TV Broadcaster and Columnist
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**From:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>

**Sent:** 26 March 2021 13:25

**To:** Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>

**Cc:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; [REDACTED]@nkmanagement.ie; [REDACTED]@rte.ie>

**Subject:** Ryan Tubridy

Hi Dee

I hope you are well.

Would you be free for a call next week with me and [REDACTED] regarding Ryan Tubridy's contract which we are experiencing some difficulty.

Kind regards

Noel



---

**Noel Kelly**  
CEO

Unit B2, Calmount Office Park,  
Ballymount, D12  
cmsmarketing.com  
T: 01 626 5346 M: 087 236 0169



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**Noel Kelly Agent For:**

Ryan Tubridy	Radio - TV Broadcaster, Columnist and Author
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Dave Fanning	Radio - TV Broadcaster, Columnist and Author
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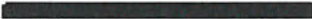
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JOC 27- Email RTE to NKM - 9 March 2022

[REDACTED]

---

**From:** Dee Forbes  
**Sent:** Wednesday 9 March 2022 12:17  
**To:** Noel [REDACTED]  
**Cc:** [REDACTED]; Noel [REDACTED]  
**Subject:** Re: Tuttle outstanding payment

Hi Noel

Can you and I have a call on this?

I'm off for the next 10 days so let's aim to do early wc 21st if possible.

[REDACTED] will help with a time

Best

Dee

---

**From:** Noel <Noel@cmsmarketing.com>  
**Sent:** Tuesday, March 8, 2022 9:55:08 AM  
**To:** Dee Forbes <dee.forbes@rte.ie>; [REDACTED]@rte.ie>  
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I look forward to hearing back from you.

Kind regards

Noel

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Dear Dee and [REDACTED],

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I look forward to hearing from you.

Regards,

Noel

**From:** [REDACTED]  
**Sent:** 04 June 2021 06:45  
**To:** Noel <Noel@cmsmarketing.com>; Dee Forbes <dee.forbes@rte.ie>  
**Cc:** [REDACTED]@rte.ie>  
**Subject:** RE: Ryan Tubridy



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**From:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>

**Sent:** 26 March 2021 13:25

**To:** Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>

**Cc:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>; [REDACTED]



JOC 27 - Email NKM to RTE - 9 March 2022

---

**From:** Noel <Noel@cmsmarketing.com>  
**Sent:** Wednesday, March 9, 2022 3:38 PM  
**To:** Dee Forbes <dee.forbes@rte.ie> [REDACTED]@rte.ie>  
**Cc:** [REDACTED]@nkmanagement.ie>; [REDACTED]@rte.ie>  
**Subject:** RE: Tuttle outstanding payment

Hi Dee  
I hope you are well.  
Can we do 12.00noon Monday the 21<sup>st</sup> of March 2022 ?  
Kind regards  
Noel

---

**From:** Dee Forbes <dee.forbes@rte.ie>  
**Sent:** Wednesday 9 March 2022 12:17  
**To:** Noel <Noel@cmsmarketing.com>; [REDACTED]@rte.ie>  
**Cc:** [REDACTED]@nkmanagement.ie>; Noel <Noel@cmsmarketing.com>; [REDACTED]@rte.ie>  
**Subject:** Re: Tuttle outstanding payment

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I'm off for the next 10 days so let's aim to do early wc 21st if possible.  
[REDACTED] will help with a time  
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**Subject:** FW: Tuttle outstanding payment



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I look forward to hearing from you.

Regards,  
Noel

Sent: 04 June 2021 06:45

To: Noel <Noel@cmsmarketing.com>; Dee Forbes <dee.forbes@rtc.ie>

Cc: [REDACTED] <[REDACTED]@rtc.ie>

Subject: RE: Ryan Tubridy

Morning Dee and [REDACTED]

I hope you're both well!

Following our meeting in April, I wanted to follow up in relation to Ryan to see if you had any update from your end regarding the payment for Years 2, 3, 4 and 5 of his contract?

I look forward to hearing from you.

Enjoy the long weekend.

Kind regards,

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

**Noel Kelly Agent For:**

Ryan Tubridy	Radio - TV Broadcaster, Columnist and Author
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**To:** Dee Forbes <[dee.forbes@rite.ie](mailto:dee.forbes@rite.ie)>  
**Cc:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)> [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>; [REDACTED] <[\[REDACTED\]@rite.ie](mailto:[REDACTED]@rite.ie)>  
**Subject:** Ryan Tubridy

Hi Dee  
 I hope you are well  
 Would you be free for a call next week with me and [REDACTED] regarding Ryan Tubridy's contract which we are experiencing some difficulty.

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Kind regards  
Noel

Noel Kelly  
CEO



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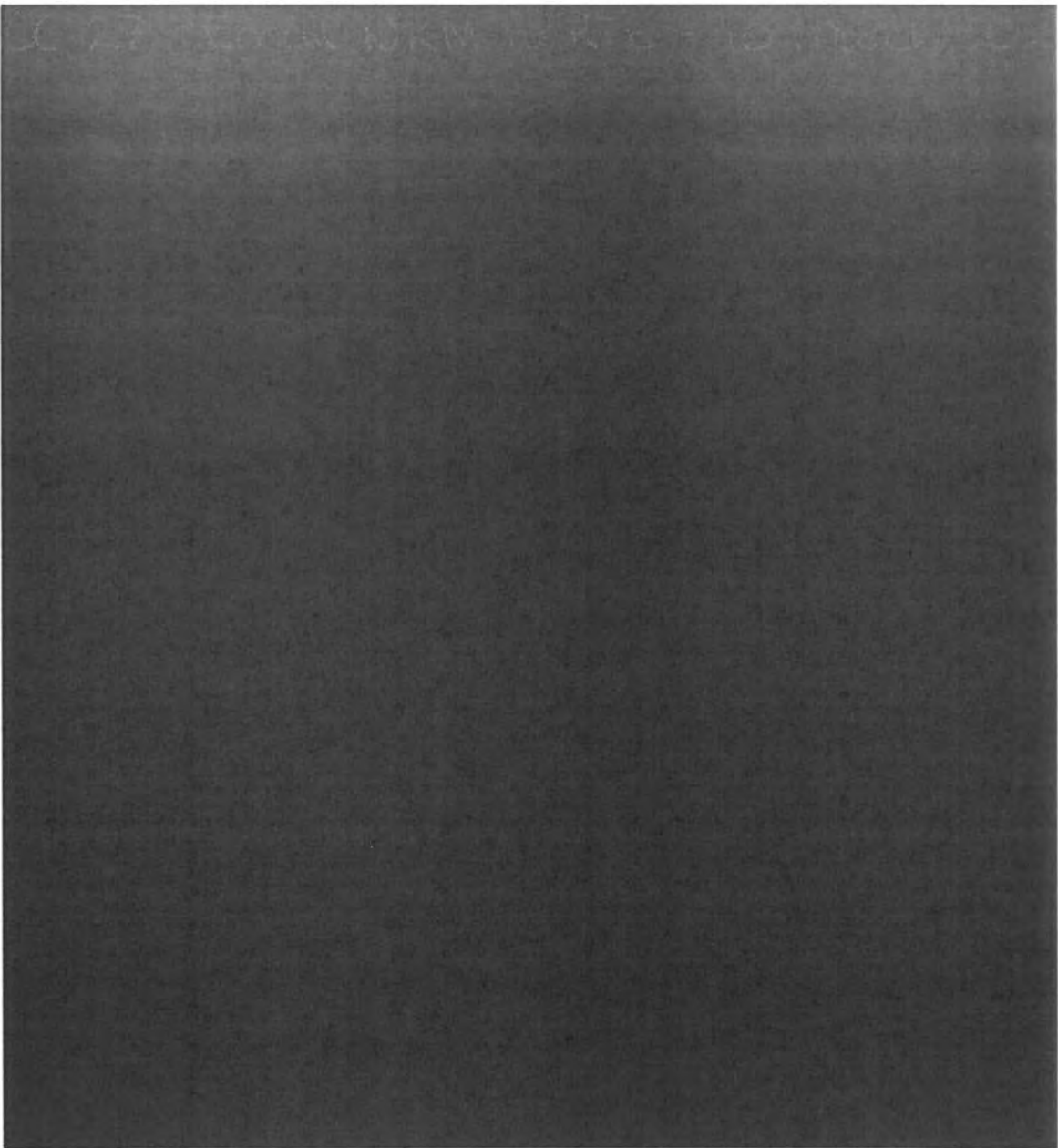
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Broadcaster, Author and Columnist	



JOC 27 - Email NKM to RTÉ - 10 March 2022



**From:** Noel <Noel@cmsmarketing.com>

**Sent:** Thursday, March 10, 2022 12:53 PM

**To:** [REDACTED]@rte.ie; Dee Forbes <dee.forbes@rte.ie> [REDACTED]

**Cc:** [REDACTED]@nkmanagement.ie>

**Subject:** RE: Tuttle outstanding payment

Hi [REDACTED]

That's fine I look forward to catching up then.

Regards

[REDACTED]

Noel

From: [REDACTED]@rte.ie>  
Sent: Thursday 10 March 2022 12:52  
To: Noel <Noel@cmsmarketing.com>; Dee Forbes <dee.forbes@rte.ie>; [REDACTED]  
[REDACTED]@rte.ie>  
Cc: [REDACTED]@nkmanagement.ie>  
Subject: Re: Tuttle outstanding payment

Hi Noel,

That's great. Meetings are still very much online to protect the site, so preference would be to have the meeting via Microsoft Teams. Does that suit ok and I can issue the invite.

Best,

[REDACTED]

[REDACTED]

---

From: Noel <Noel@cmsmarketing.com>  
Sent: Thursday, March 10, 2022 12:48 PM  
To: [REDACTED]@rte.ie>; Dee Forbes <dee.forbes@rte.ie>; [REDACTED]  
[REDACTED]@rte.ie>  
Cc: [REDACTED]@nkmanagement.ie>  
Subject: RE: Tuttle outstanding payment

Hi [REDACTED]

I hope you are well.

Wednesday 23<sup>rd</sup> @ 3pm suits perfectly can we meet in RTE or we could meet in our Ballsbridge office ?

Kind regards

[REDACTED]

Noel



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**Noel Kelly Agent For:**

Ryan Tubridy	Radio - TV Broadcaster, Columnist and Author
Joe Duffy	Radio - TV Broadcaster, Columnist and Author
Claire Byrne	Radio - TV Broadcaster
Dave Fanning	Radio - TV Broadcaster, Columnist and Author
Pat Kenny	Radio - TV Broadcaster and Columnist
Ivan Yates	Radio - TV Broadcaster, Author, Entrepreneur and Former
Government Minister	
Matt Cooper	Radio - TV Broadcaster, Columnist and Author
Baz Ashmawy	Radio - TV Broadcaster and Columnist <b>From the SKY hit show 50</b>
<b>Ways to Kill Your Mammy</b>	
Doireann Garrihy	Radio - TV Broadcaster and Social Media Personality
Donncha O'Callaghan	Radio and TV Broadcaster and Former Irish International Rugby Player
Nancy Ashmawy	TV Broadcaster <b>From the SKY hit show 50 Ways to Kill Your Mammy</b>
Kathryn Thomas	Radio - TV Broadcaster, Columnist and Author
Conor Moore	Impressionist, TV and Radio Broadcaster
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**From:** [REDACTED]@rte.ie>  
**Sent:** Thursday 10 March 2022 12:32  
**To:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)> [REDACTED]  
[REDACTED]@rte.ie>  
**Cc:** [REDACTED]@nkmanagement.ie>  
**Subject:** Re: Tuttle outstanding payment

Hi Noel,

[REDACTED] here, I hope you're doing well. As you can imagine, Dee's diary on her return on Monday 21<sup>st</sup> is back to back. Would Wednesday 23<sup>rd</sup> @ 3pm suit?

Thanks,

[REDACTED]

[REDACTED]

[REDACTED]

JOC 27- Email NKM to RTE - 23 March 2022

**From:** Noel <Noel@cmsmarketing.com>  
**Sent:** Wednesday 23 March 2022 16:15  
**To:** Dee Forbes [REDACTED]  
**Subject:** Re: 3pm Catch up Noel

We caught up with [REDACTED] today  
We can do 3.00pm tomorrow good for me  
Regards  
Noel

Sent from my iPhone

> On 23 Mar 2022, at 15:57, Dee Forbes <dee.forbes@rte.ie> wrote:

>

> Hi Noel,

>

> Further to my email, can we move the Teams call out to tomorrow March 24th @ 3pm via Microsoft Teams.

>

> All the best,

>

[REDACTED]

>

>

>

>

>

> Microsoft Teams meeting

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> meeting<[https://eur01.safelinks.protection.outlook.com/ap/t-59584e83/?](https://eur01.safelinks.protection.outlook.com/ap/t-59584e83/?url=https%3A%2F%2Fteams.microsoft.com%2F1%2Fmeetup-join%2F19%253ameeti)

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> 733c5e%2522%252c%2522Oid%2522%253a%25229b6b11e5-cl5d-4809-9f1b-46f03ba

> 46a0f%2522%257d&data=04%7C01%7Cdee.forbes%40rte.ie%7Cf73a95eb02c04

> a2f8d3208da0ce83a79%7C65610bf9c57a426d9a00cc2309733c5e%7C0%7C0%7C63783

> 6488814387903%7CUnknown%7CTWFpbGZsb3d8eyJWljoIMC4wLjAwMDAiLCJQljoIV2lu

> MzliLCJBTiI6IklhaWwiLCJXVCi6Mn0%3D%7C3000&data=70btjp9mafOzjIOYN2

> R%2B5EMQr%2FQj2qbkyHW4lqgLBYA%3D&reserved=0>

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> Faka.ms%2FJoinTeamsMeeting&data=04%7C01%7Cdee.forbes%40rte.ie%7Cf7

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> options<<https://eur01.safelinks.protection.outlook.com/?url=https%3A%2F%2F>

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> kNDdiN2Jl%40thread.v2%26messageId%3D0%26language%3Den-IE&data=04%7

JOL 27- Teams meeting NKM and RTÉ - 24 March 2022

3.15pm Catch up Noel - Meeting - Forbes, Dee - [REDACTED]@rte.ie



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## 3.15pm Catch up Noel

### Tracking

Thu 3/24/2022 3:15 PM - 3:45 PM

### Organizer

Join Teams meeting

Dee Forbes  
**DF** Sent on Thursday, 3/10/21  
1:04 PM

Hi Noel,

### Attendees

Further to our call moving this 3.15pm. So sorry for the inconvenience.  
All the best,  
[REDACTED]

▾ Didn't respond: 1

**N** Noel  
Required

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JOC 27 - Email RTÉ to NKM - 22 April 2022

[REDACTED]

---

**From:** Dee Forbes  
**Sent:** Friday 22 April 2022 12:02  
**To:** Noel [REDACTED]  
**Subject:** Re: Tuttle outstanding payment

Forgot to cc [REDACTED] re a time  
Thx  
Dee

---

**From:** Dee Forbes <dee.forbes@rte.ie>  
**Sent:** Friday, April 22, 2022 12:00:58 PM  
**To:** Noel <Noel@cmsmarketing.com>  
**Subject:** Re: Tuttle outstanding payment

Hi Noel  
Can we talk on Mon or Tues?  
Best  
Dee

---

**From:** Noel <Noel@cmsmarketing.com>  
**Sent:** Thursday, April 21, 2022 9:46:12 AM  
**To:** Dee Forbes <dee.forbes@rte.ie>  
**Cc:** Noel <Noel@cmsmarketing.com>  
**Subject:** RE: Tuttle outstanding payment

Hi Dee,  
I hope you are well.

I am following up on our conversation in relation to Ryan.

Is there any update in relation to the payment for last year this year and the following two years ?

In relation to the proposal we discussed can we talk on this further?

Regards  
Noel

---

**From:** Noel  
**Sent:** Tuesday 8 March 2022 09:55  
**To:** dee.forbes@rte.ie; [REDACTED]@rte.ie>  
**Cc:** [REDACTED]@nkmanagement.ie>; Noel <Noel@cmsmarketing.com>  
**Subject:** RE: Tuttle outstanding payment

Hi Dee and [REDACTED]  
I hope you are well.  
I am following up on the email below dated the 13<sup>th</sup> of January 2022.  
We have not received payment for year 2 and we are about to go into year 3 can we meet up to discuss this ?  
I look forward to hearing back from you.  
Kind regards  
Noel

## Noel Kelly Agent For:

Ryan Tubridy	Radio - TV Broadcaster, Columnist and Author
Joe Duffy	Radio - TV Broadcaster, Columnist and Author
Claire Byrne	Radio - TV Broadcaster
Dave Fanning	Radio - TV Broadcaster, Columnist and Author
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Maia Dunphy	Radio - TV Broadcaster, Columnist and Author
Dermot Whelan	Radio - TV Broadcaster, Comedian, Mental Wellness Speaker and Voiceover Artist
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Karl Henry	Fitness Expert, Radio - TV Broadcaster, Columnist and Author
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Declan O'Donnell	Architect, Broadcaster, Columnist and Author
Denise Van Outen	Actress, Singer, Dancer and Presenter
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Sonia O'Sullivan	Olympic Medalist, Athletics Consultant, Broadcaster, Author and Columnist
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Gary O'Hanlon	Award Winning Chef, TV-Radio Broadcaster and Columnist
Martin King	Radio - TV Broadcaster, Author and Voiceover Artist
Lottie Ryan	Radio - TV Broadcaster and Columnist
Joanne Cantwell	Sports Radio and TV Broadcaster
Jenny Buckley	TV Broadcaster and Voiceover Artist
Jess Kelly	Radio - TV Broadcaster and Tech Expert
Yvonne Connolly	TV Broadcaster, Cook and Columnist
Karen Koster	TV Broadcaster and Columnist
Emma O'Driscoll	Radio - TV Broadcaster, Author, Voiceover Artist and Singer
Tracy Piggott	Radio - TV Broadcaster and Columnist

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## Noel Kelly Agent For:

Ryan Tubridy	Radio - TV Broadcaster, Columnist and Author
Joe Duffy	Radio - TV Broadcaster, Columnist and Author
Claire Byrne	Radio - TV Broadcaster
Dave Fanning	Radio - TV Broadcaster, Columnist and Author
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Gary O'Hanlon	Award Winning Chef, TV-Radio Broadcaster and Columnist
Martin King	Radio - TV Broadcaster, Author and Voiceover Artist
Lottie Ryan	Radio - TV Broadcaster and Columnist
Joanne Cantwell	Sports Radio and TV Broadcaster
Jenny Buckley	TV Broadcaster and Voiceover Artist
Jess Kelly	Radio - TV Broadcaster and Tech Expert

JOC 27 - Email NKM to RTE - 25 April 2022



---

**From:** Noel <Noel@cmsmarketing.com>  
**Sent:** Monday 25 April 2022 16:18  
**To:** Dee Forbes  
**Cc:** Noel  
**Subject:** Catch up

Hi Dee

I hope you are well.

It was good to catch up with you today.

If you could please get Ger to send me on the invoicing details.

Kind regards

Noel

11:30am Catch up Dee/Noel (Teams) - Meeting - Forbes, Dee - [REDACTED]@rte.ie



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## 11:30am Catch up Dee/Noel (Teams)



Wed 11/2/2022 11:30 AM - 12:00 PM



**Join Teams meeting**



Hi Noel,

Sending meeting request on for your Video Call with  
Dee via Microsoft Teams tomorrow, Wednesday  
2<sup>nd</sup> November, @ 11:30am.

Best,

[REDACTED]

### Tracking

### Organizer

Dee Forbes

DF

Sent on Tuesday, 11/1/2022 at  
11:27 AM

### Attendees

✓ Yes: 1

N

Noel  
Required

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# Top 10 Highest Paid Presenters on an Earnings Basis for 2019, 2020 and 2021

		Previously Published		NEW RELEASE		NEW RELEASE	
		2019		2020		2021	
Individual	Status	Rank	Earnings in Euro	Rank	Earnings in Euro	Rank	Earnings in Euro
Tuttle Productions Ltd (For the services of <b>Ryan Tubridy</b> )	Contractor	1	495,000	1	466,250	1	440,000
What Next Productions Ltd (For the services of <b>Ray Darcy</b> )	Contractor	2	450,000	3	305,000	4	305,000
Cladaghgreen Ltd (For the services of <b>Joe Duffy</b> )	Contractor	3	392,494	2	360,650	2	351,000
Montrose Services Ltd (For the services of <b>Marian Finucane</b> )	Contractor	4	358,013	Not in Top 10 in 2020		Not in Top 10 in 2021	
<b>Sean O'Rourke</b>	Employee	5	327,988	Not in Top 10 in 2020		Not in Top 10 in 2021	
Baby Blue Productions Ltd (For the services of <b>Miriam O'Callaghan</b> )	Contractor	6	320,000	5	263,500	5	263,500
Derrough Media Ltd (For the services of <b>Claire Byrne</b> )	Contractor	7	250,000	4	282,917	3	350,000
<b>Brendan O'Connor</b>	Contractor	8	220,000	6	238,753	6	245,004
<b>Bryan Dobson</b>	Employee	9	209,282	7	217,332	7	209,282
<b>Mary Wilson</b>	Employee	10	196,961	8	204,537	8	196,961
<b>Darragh Maloney</b>	Employee	Not in Top 10 in 2019		9	190,804	9	183,738
<b>Aine Lawlor</b>	Employee	Not in Top 10 in 2019		10	183,662	Not in Top 10 in 2021	
<b>George Lee</b>	Employee	Not in Top 10 in 2019		Not in Top 10 in 2020		10	179,131
TOTAL TOP 10 EARNINGS		3,219,738		2,713,404		2,723,616	
% REDUCTIONS VERSUS 2019 - 15% REDUCTION COMMITTED				-16%		-15%	

## Basis of preparation:

The Directors of RTÉ are responsible for the proper preparation and fair presentation of the Earnings Statement for the relevant periods.

The RTÉ Top On-Air Talent Earnings for the years ended 31 December 2019, 2020 and 2021 are prepared on an accruals basis for employees or independent contractors who have a direct relationship with RTÉ. Employee earnings include salaries and employer pension contribution [Note: Employees on fortnightly payroll received an additional fortnight pay in 2020 (cyclical occurrence every 11 years)]. Earnings for contractors represent fees payable excluding VAT. Contractors do not earn salaries and RTÉ does not make any pension contribution on their behalf.

From: [REDACTED]@nkmanagement.ie>

Sent: Friday 5 May 2023 10:41

To: Paula Mullooly [REDACTED]

Cc: Noel [REDACTED]

Subject: RE: Tuttle Productions

You don't often get email from [REDACTED]@nkmanagement.ie. [Learn why this is important](#)

Dear Paula,

I hope you are well today!

In light of your clarifying email, we confirm that Invoice number 11416, dated 9 May 2022, for an amount of €75,000 and Invoice number 11526, dated 6 July 2022, for an amount of €75,000 were issued and paid, in accordance with the tri-partite agreement. As previously stated, it was confirmed at a meeting on 7 May 2020 by Dee Forbes on behalf of RTÉ that in consideration of the new agreement, RTÉ guarantees the payments required to be made by Renault under the tripartite agreement and indemnifies Tuttle Productions Limited in relation to these payments for the duration of the contract.

Kind regards,

[REDACTED]

From: Paula Mullooly [REDACTED]

Sent: Thursday, May 4, 2023 3:59 PM

To: [REDACTED]@nkmanagement.ie>

Cc: Noel [REDACTED]@hayes-solicitors.ie>

Subject: RE: Tuttle Productions

Dear [REDACTED]

Many thanks for your speedy response. What I have set out in my earlier email are the specific queries in relation to the audit. The context is closing out the audit for 2022. What is being sought is confirmation that the payments were invoiced, made, and relate to the Company/Presenter in circumstances where the tri party agreement does not refer to specific figures and the confirmation of the underwriting by RTÉ of those payments (and the legal obligation to pay) was given orally.

Kind regards

Paula

From: [REDACTED]@nkmanagement.ie>

Sent: Thursday 4 May 2023 10:42

To: RTÉ Solicitors' Office [REDACTED]

Cc: Paula Mullooly [REDACTED]; Noel [REDACTED]



[REDACTED]@hayes-solicitors.ie>

**Subject:** RE: Tuttle Productions

You don't often get email from [REDACTED]@nkmanagement.ie. [Learn why this is important](#)

Morning Paula,

I hope you are well!

Could you please furnish us with a copy of the specific queries from the auditors and any related commentary so we can properly understand the context of such queries?

Kind regards,

[REDACTED]

[REDACTED]

Managing Director



**EMMY AWARD WINNING AGENCY FOR "50 WAYS TO KILL YOUR MAMMY"**

T: [REDACTED]

M: [REDACTED]

E: [REDACTED]@nkmanagement.ie

W: [www.nkmanagement.ie](http://www.nkmanagement.ie)

A: 3A Granite Place, Ballsbridge, D04 KW14

**Noel Kelly Agent For:**

Ryan Tubridy	Radio & TV Broadcaster, and Author
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Baz Ashmawy	Radio & TV Broadcaster, Writer, Emmy Award Winner, and Content Creator
Doireann Garrihy	Radio & TV Broadcaster, Content Creator, and Podcast Host
Donncha O'Callaghan	Radio & TV Broadcaster, and Former Irish International Rugby Player
Carl Mullan	Radio & TV Broadcaster, and Content Creator
Nancy Ashmawy	TV Broadcaster, and Emmy Award Winner
Kathryn Thomas	Radio & TV Broadcaster, Author, and Entrepreneur
Conor Moore	Impressionist, Content Creator, and Broadcaster



Niall Quinn	TV Broadcaster, Author, former Premier League and Irish International Football Player
Craig Doyle	Radio & TV Broadcaster
Tom Dunne	Radio & TV Broadcaster, Musician, Columnist
Caitriona Perry	Radio & TV Broadcaster, and Author
Colette Fitzpatrick	Radio & TV Broadcaster
Maia Dunphy	Radio & TV Broadcaster, Author, Columnist, and Podcast Host
Dermot Whelan	Radio & TV Broadcaster, Comedian, and Meditation Expert
Dermot Bannon	Architect, TV Broadcaster, and Author
Erin O'Connor	Supermodel and TV Broadcaster
Dr David Coleman	Clinical Psychologist, Radio & TV Broadcaster, Author, and Columnist
Karl Henry	Fitness Expert, Radio & TV Broadcaster, Author, and Podcast Host
Dr Nina Byrnes	Doctor, Radio & TV Broadcaster, and Author
Dr Ciara Kelly	Doctor, Radio & TV Broadcaster, and Columnist
Aoife Hearne	Registered Dietitian, Radio & TV Broadcaster, and Lecturer
Pete Wedderburn	Veterinary Surgeon, Radio & TV Broadcaster, Columnist, and Author
Denise Van Outen	Radio & TV Broadcaster, Actress, Presenter
Aidan Power	Radio & TV Broadcaster, and Podcast Host
Bernard Dunne	World Champion Boxer, Radio & TV Broadcaster, Author, and High-Performance Director
Sonia O'Sullivan	Olympian, Broadcaster, Author, Columnist, and High-Performance Coach
Anna Geary	Radio & TV Broadcaster, All Ireland Winning Captain, and Mindset Expert
Eoin McGee	Certified Financial Planner, Radio & TV Broadcaster, and Author
Derry Clarke	Michelin Star Chef, Radio & TV Broadcaster, and Author
Paul Flynn	Award Winning Chef, TV Broadcaster, and Author
Martin Shanahan	Award Winning Chef, TV Broadcaster, and Author
Mark Moriarty	Award Winning Chef, Broadcaster, and Author
Mickael Viljanen	Michelin Star Chef, and TV Broadcaster
Gary O'Hanlon	Award Winning Chef, and TV Broadcaster
Martin King	Radio & TV Broadcaster, and Author
Lottie Ryan	Radio & TV Broadcaster, and Podcast Host
Joanne Cantwell	Radio & TV Broadcaster
Jenny Buckley	TV Broadcaster, and Voiceover Artist
Jess Kelly	Radio & TV Broadcaster, Tech Expert, and Podcast Host
Yvonne Connolly	TV Broadcaster
Emma O'Driscoll	Radio & TV Broadcaster, Voiceover Artist, and Singer
Kian Egan	Musician, and Broadcaster
Ciara Doherty	Radio & TV Broadcaster
Sinead Kennedy	TV Broadcaster

[Facebook](#)

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[Instagram](#)

[CMS Marketing](#)

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**From:** RTÉ Solicitors' Office [REDACTED]  
**Sent:** Wednesday, May 3, 2023 4:58 PM  
**To:** [REDACTED] [@nkmanagement.ie](mailto:info@nkmanagement.ie)>  
**Cc:** Paula Mullooly [REDACTED]  
**Subject:** Tuttle Productions

Dear [REDACTED]

My name is Paula Mullooly, the Director of Legal in RTÉ. I am currently dealing with some queries from our auditors and to assist them I would appreciate if you could confirm in writing, the following:

1. That CMS raised two invoices as noted below with Astus:
  - (a) Invoice number 11416, dated 9 May 2022, for an amount of €75,000; and
  - (b) Invoice number 11526, dated 6 July 2022, for an amount of €75,000
2. That CMS were paid in full for both these invoices;
3. Confirmation that the Company/Presenter, being Tuttle Productions/Ryan Tubridy, was paid in accordance with these two invoices.

Thank you in advance.

Kind regards

Yours sincerely

**Paula Mullooly**  
**Director of Legal Affairs**  
**RTÉ**

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**From:** [REDACTED]  
**To:** [REDACTED]  
**Subject:** RE: Ryan Tubridy  
**Date:** Friday 21 April 2023 16:28:35  
**Attachments:** [image002.png](#)  
[Ryan Tubridy and Renault Contract Final Signed.pdf](#)

---

Hi [REDACTED]

Please see attached.

Thanks,  
[REDACTED]

---

**From:** [REDACTED]@rte.ie>  
**Sent:** Wednesday, April 19, 2023 2:41 PM  
**To:** [REDACTED]@nkmanagement.ie>  
**Subject:** RE: Ryan Tubridy

Thanks very much [REDACTED]

Kind regards

[REDACTED]  
**RTE Solicitors' Office**  
Montrose, Donnybrook, Dublin 4  
[REDACTED]  
Email: [REDACTED]@rte.ie

---

**From:** [REDACTED]@nkmanagement.ie>  
**Sent:** Wednesday 19 April 2023 14:08  
**To:** [REDACTED]@rte.ie>  
**Subject:** RE: Ryan Tubridy

Hi [REDACTED],

Great to chat yesterday and apologies for the delay in getting back to you.

I will review our records to check whether we have a version of the tripartite agreement signed by all parties.

Meanwhile, the requirement for a third side letter was overtaken by confirmations provided by Dee Forbes on behalf of RTE at a video meeting that occurred on 7 May 2020 attended by Dee Forbes, [REDACTED], Noel Kelly and myself.

It was confirmed at that meeting by Dee Forbes on behalf of RTÉ that in consideration of the new agreement, RTÉ guarantees the payments required to be made by Renault under the tripartite agreement and indemnifies Tuttle Productions Limited in relation to these payments for the duration of the contract.

I hope this clarifies matters for you.

Kind regards,

[REDACTED]

---

**From:** [REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>  
**Sent:** Wednesday, April 19, 2023 9:39 AM  
**To:** [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>  
**Subject:** RE: Ryan Tubridy

Hi [REDACTED]

Just following up on the below.

Thanks very much.

Kind regards

[REDACTED]  
**RTE Solicitors' Office**  
Montrose, Donnybrook, Dublin 4  
Ph. [REDACTED]  
Email. [REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>

---

**From:** [REDACTED]  
**Sent:** Tuesday 18 April 2023 09:24  
**To:** [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>  
**Subject:** FW: Ryan Tubridy

Hi [REDACTED]

Thanks for your call this morning.

Your email below is the one I mentioned and refers to a third side letter which we don't seem to have on file.

We don't seem to have a fully signed copy of the contract with Renault either (part signed copy attached)?

Would you mind sending me signed copies of both if you have them?

Thanks very much.

Kind regards

[REDACTED]  
**RTE Solicitors' Office**  
Montrose, Donnybrook, Dublin 4  
Ph. [REDACTED]



Email. [REDACTED]@rte.ie

---

**From:** [REDACTED]@nkmanagement.ie>  
**Sent:** Friday 17 April 2020 13:19  
**To:** [REDACTED]@rte.ie>; Noel <Noel@cmsmarketing.com>  
**Cc:** [REDACTED]@rte.ie>  
**Subject:** RE: Ryan Tubridy

Hi [REDACTED]

Good to catch up this morning.

I know you're going to come back to us on all of the points below but I wanted to clarify the three main issues following our call.

As discussed, your proposed amendment to the fee guarantee letter is not accepted and entirely contradicts the discussions to date in relation to this contract and the agreed fee reductions and the rationale for these discussions. It is fundamental to the whole of these negotiations that this letter remains in the form which we provided on 3 April.

We also require RTÉ to enter into the third side letter relating to the sponsor agreement at the same time as completing the main agreement and the two side letters referred to in your email. You mentioned that you will come back to us on this.

In relation to the 11.30pm finish, please see suggested wording below for Schedule 2:

*The programme time is 9.30pm to 11.30pm save in respect of the period September to December when the programme may occasionally be extended where it is necessary to do so.*

We mentioned that we would have a call again on Tuesday.

Kind regards,  
[REDACTED]

---

**From:** [REDACTED]  
**Sent:** 17 April 2020 08:23  
**To:** [REDACTED]@rte.ie>; Noel <Noel@cmsmarketing.com>  
**Cc:** [REDACTED]@rte.ie>  
**Subject:** RE: Ryan Tubridy

Morning [REDACTED]

Thank you for your email on Wednesday in response to our email on 3 April.

I set out below our position on the outstanding points in the draft agreement.

5.9: We need to make it clear what is meant by Promotional Activities and this cannot remain open ended particularly given the style and content of the Programmes. We request clarification that this includes photo calls and promotion around the sponsorship of either Programme.

6.3: The list of external activities that should not require prior approval are Arnotts Story Telling, Texaco Children's Art Competition, Shelbourne Hotel Christmas Lights, SVP, ISPCC.

6.5: We do not understand the basis for contending that 3 consecutive weeks does not affect JNLR ratings yet 4 consecutive weeks would have this effect. The aggregate period allowed for BBC work is 6 weeks per year and all such work for BBC must be done within the non-service period.

9.7: Can we agree that Ryan is entitled to refer to the programme names in connection with interviews or his attendance at events where same is not associated with any promotional activity?

Schedule (para 2): We need to clarify the programme time being 9.30pm to 11.30pm, this is what had been agreed – we can discuss on our call this morning?

Your proposed amendment to the fee guarantee letter is not accepted and entirely contradicts the discussions to date in relation to this contract and the agreed fee reductions and the rationale for these discussions. It is fundamental to the whole of these negotiations that this letter remains in the form which we provided on 3 April.

We also require RTÉ to enter into the third side letter relating to the sponsor agreement at the same time as completing the main agreement and the two side letters referred to in your email.

We can discuss all of the above this morning.

Kind regards,

[REDACTED]

---

**From:** [REDACTED]@rte.ie>

**Sent:** 15 April 2020 17:15

**To:** Noel <Noel@cmsmarketing.com>; [REDACTED]@nkmanagement.ie>

**Cc:** [REDACTED]@rte.ie>

**Subject:** Ryan Tubridy

**RTÉ Solicitors' Office**

Hi [REDACTED],

I've cut and paste your email to me of the 3<sup>rd</sup> April last together with our responses in blue

below. Hopefully you will review and we will be able to agree to sign off on this as soon as possible.

I attach the fee guarantee letter with some small changes marked up. As discussed things have changed immeasurably since these negotiations commenced and as I indicated to you on the phone last week I have included a new line reflecting that if there are further reductions sought to the fees paid to contractors or staff ( that is beyond those that Ryan has already agreed to take within this contract) that we may seek a commensurate reduction from his fee. Myself and Richard can talk to you about this on Friday if needs be.

The other side letter as amended by Joe as attached is fine.

Finally, the talks with the LLS sponsor in relation to the other contract have been delayed by recent events however once that contract is agreed to everyone's satisfaction we can look at the wording of the third letter.

Kind regards.



With a view to finalising the contract asap, I have outlined the outstanding issues below:

**5.3:**There should be some degree of consultation with Ryan in relation to setting the budget. This does not pose a particularly onerous commitment on RTÉ.

**Not agreed.**

**5.7.3:**Ryan and his team are never on air on bank holidays.

**Not agreed. The show is scheduled 52 weeks a year, 5 days per week, if the Presenter would prefer to be off on a bank holiday he can seek to be off as part of his non-service days.**

**5.9:**We need to limit the amount and nature of activities that Ryan will have to do with sponsors and perhaps we can agree compromised wording for this Clause. It is too open as it stands and allows any promotion for brands.

***We disagree, this is already qualified by the previous sentence which ensures that such request be reasonable. This clause has always been in the contract and relates to events such as photoshoots with a sponsor to announce a new deal, but it would not include additional events for the sponsor.***

**6.3:** There are some external activities that we would like Ryan to have the ability to do without having to notify the Director General in advance, these are annual events that Ryan has committed to doing previously, for which repeated approval from RTÉ would seem unnecessary e.g. Texaco Children's Art Awards, Arnotts Story Telling at Christmas in conjunction with the radio show etc.

*Can you please provide a detailed list of these event and what is required of the Presenter and we can seek to have them listed in the contract.*

**6.5:**As a compromise, we can agree to four consecutive weeks.

*Not agreed, any more than 3 consecutive weeks will negatively affect JNLR's*

**6.8:**I think our inclusion of the qualify wording “*reasonably*” in terms of adversely affecting the interest of RTÉ or prejudicing RTÉ through Ryan’s activities is entirely appropriate.

*This is impractical something will either adversely affect RTE or not - the word “reasonably” will not change this.*

**7.3:**Again, I think our inclusion of the word “*significant*” is entirely reasonable and Ryan should be consulted in relation to any significant changes to the format or styling of the programmes. Again, this does not pose a particular onerous burden on RTÉ.

**Ok**

**7.4:**I am unclear as to why RTÉ is refusing to agree to the promotion of the programmes which are clearly in its own interest. We must insist upon this being included in the Agreement, subject to some amended wording if you feel that is more appropriate?

*While it is agreed that such promotion may positively impact both shows and may take place through local agreement, at this time we are not in a position to commit to this in the contract.*

**9.7:**I believe that Ryan should be allowed to use his name in conjunction with the TV show and related materials, do you have suggested wording in this regard?

*I am not sure what you are looking for here, of course Ryan can use his name in relation to other work and shows however he cannot use the programme names associated with RTE such as the Late Late Show without prior agreement .*

**11.1.2:** We have agreed in other contracts to remove this, can you please clarify why this is the case in Ryan’s contract? **Agreed.**

**11.2:**We must insist upon the period of suspension being “*two months*” before termination can take effect.

*OK, but while suspended the Presenter does not get paid but is still bound by his obligations to RTÉ.*

**11.3:**We would prefer to have this removed. **Agreed.**

**Schedule**

**(paragraph 2):** We specified in our emails that the 11.30pm finish must be all year

round, can you please outline why this is a problem?

*It has been explained both in person and through our contacts that this is not possible for advertising and scheduling reasons during the last quarter of the year.*

**RTÉ**

**RTÉ Solicitors' Office**

Donnybrook, Dublin 4

T: [REDACTED] E: [REDACTED]@rte.ie

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**RENAULT IRELAND LIMITED**  
**RTÉ**  
**AND**  
**RYAN TUBRIDY**

---

**RENAULT AND RTÉ AND RYAN TUBRIDY AGREEMENT**  
**October 2020 – 31 December 2021**

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**Ryan Tubridy**  
**Renault and RTÉ**

**1. Parties**

**1.1** Ryan Tubridy (the "Talent") of c/o NK Management, Unit B2, Calmount Business Park, Ballymount, Dublin 12; and

**1.2** Renault Ireland Limited ("Renault") of Unit 3, 1 Block 4 Dundrum Town Centre, Sandyford Road, Dundrum, Co. Dublin; and

**1.3** RTÉ ("RTÉ") of Donnybrook, Dublin 4.

**2. Capacity**

**2.1** Renault agrees to engage the Talent from 29<sup>th</sup> September 2020 – 31<sup>st</sup> December 2021 for the sole purposes of this agreement.

**3. Term of Engagement**

**3.1** Renault Ireland shall engage The Talent and shall provide the Services outlined in clause 4.1 below on the terms of this agreement with such three dealer events being the Services for the purposes of this agreement.

**3.2** This agreement will commence on 29 September 2020 and end on 31 December 2021 after which point no promotion of The Talent's name and image for Renault Ireland will be permitted unless otherwise agreed.

**3.3** In the event of a renewal of the agreement, the parties shall endeavour to agree new terms and conditions. Renault Ireland must provide The Talent with three months' notice before the contract is due to terminate as to whether a decision has been made to renew the contract.

**3.4** For the avoidance of doubt, there is no agency/principal, employment or partnership formed or operating between any or all of the three parties to this agreement.

#### **4. Requirements or Services**

**4.1** Three Dealer Events to take place before the end of the Television Broadcast Sponsorship Agreement dated 20 March 2018 between RTÉ, OMD and Renault Ireland and such Dealer Events to take place at:

- [REDACTED], 8 September 2021;
- [REDACTED], 6 October 2021; and
- Location to be confirmed by Renault Ireland, 8 December 2021.

Such dates are approximate and the parties shall agree mutually convenient dates between them to ensure that these events occur on mutually satisfactory terms.

#### **4.2 Event Set Up**

- Costs of each event covered by RTÉ as part of this agreement to include:
  - Set Build, Event Management and Catering (finger food and refreshments) for 100 people
- Recreate The Late Late Show setup with minimum 3 guests and including music from up and coming talent from each event location
- Evening Event: 6pm drinks reception. The show will take place from 7.30pm to 9pm, followed by a Q&A, finishing at 9.30pm
- Invitation Only : exclusive event for each dealership

- Audience numbers subject to COVID-19 and other public health/security/safety restrictions.

#### **4.3 Event Duration**

- The length of event will be approx. 2 hours.

#### **4.4 Interviews / Panel of Guests**

- Host Renault Dealer with [REDACTED]
- Surprise guests from Renault's brand ambassadors. For example, Aslan, Keywest, Ian Dempsey etc.
- NK Management and RTÉ will assist Renault to fulfil guest line up for each event on request.

### **5 Expenses**

Renault Ireland undertakes to reimburse any reasonable costs and expenses that arise in connection with the performance of this project including but not limited to travel and accommodation provided such expenses have been agreed in advance and shall not exceed **€500**.

### **6. Approval**

The Talent's name, image, biography and/or likeness cannot be used on any material without prior approval and sign off by The Talent and/or NK Management.

### **7. Reputation of the Talent**

**7.1** Renault will not do or say anything that will bring The Talent into disrepute.

## **8. Miscellaneous**

**8.1** During the Term of this Agreement and thereafter Renault Ireland cannot disclose, to any party, the contents of this agreement or any confidential information obtained in relation to The Talent except to the extent that any such disclosure is: (i) reasonably necessary for the purpose of the performance of obligations or the exercise of rights under the present agreement; (ii) required by the law of any relevant jurisdiction or pursuant to an order of a court of competent jurisdiction or that of a competent regulatory authority; or (iii) required by any regulatory or governmental body, wherever situated, whether or not the requirement for information has the force of law.

**8.2** Renault Ireland will provide as much notice as possible to The Talent when scheduling activity. This includes one month's notice when scheduling the dealer events. Renault Ireland will provide a detailed brief, schedule and contacts for The Talent for the dealer events at least five working days before the engagement.

**8.3** Any materials created by The Talent on behalf of Renault Ireland will remain The Talent's property and cannot be used after the contract term.

## **9. Irish Law**

This agreement shall be governed by Irish law, whose courts will be the courts of exclusive jurisdiction in respect of any matters arising in connection with this agreement.

## **10. Territory**

Republic of Ireland only.



Once signed by all parties, this agreement will constitute a legally binding document and it is acknowledged that there is valid consideration for the agreement.

I confirm that I have read and understood the terms contained within this agreement and agree to abide by the terms and conditions therein.

Signed:

  
A7C02C598D634C9...

On behalf of Ryan Tubridy

21/4/2023

Date

  
C8F5A681F18B41D...

On behalf of Renault Ireland

4/15/2021

Date

On behalf of RTÉ

Date



## **Statement from the Interim Deputy Director-General, Adrian Lynch**

Tuesday 27 June 2023

### **Statement on the circumstances surrounding the misstating of Ryan Tubridy's earnings across the 2020-2022 period.**

On the Thursday June 22, 2023 the RTÉ Board restated Ryan Tubridy's earnings from 2017-2022.

This restatement was necessary because RTÉ published incorrect figures. This has been a serious breach of trust with the public, the Oireachtas and RTÉ staff. I, as Deputy Director General, on behalf of the RTÉ Executive, would like to again apologise unreservedly.

While the public disclosure of Ryan Tubridy's earnings as part of the annual publication of top 10 presenter fees was incorrect, all payments associated with his earnings were reconciled in RTÉ's published accounts. It is important to note that RTÉ has not restated its annual accounts for any of the years 2017-2022 and does not need to restate.

In compiling the top 10 list of highly paid on-air presenters, RTÉ Finance reviews the amounts due under the contracts of each presenter, reconciles that against invoices received and payments made for the year in question. Those figures are verified in the context of RTÉ's annual audit of accounts and typically published two years in arrears. (See Appendix 1.)

External legal advice has been received that on the basis of the Grant Thornton findings there was no illegality and payments were made pursuant to an agreed contract.

Based on the review completed by Grant Thornton (attached as Appendix 2.) and a review of the relevant documentation and correspondence, this report sets out RTÉ's understanding of what happened, how it happened, and who was responsible for different aspects of the arrangements.

It should be noted that the former Director General, Ms. Dee Forbes, save for comments provided to Grant Thornton in the compilation of its review, has not had the opportunity to respond to the details set out below and may therefore challenge or disagree with our understanding and position.

No former employees were asked to or contributed to this statement.

As per the RTÉ Board statement last Thursday, the circumstances that led to the understatement of Ryan Tubridy's earnings from 2017-2019 period are being reviewed separately by Grant Thornton and therefore are not included in this report. As soon as that review is

completed a further statement shall be made by RTÉ as appropriate. It was during the internal review validating prior published earnings, requested by the RTÉ Board last week, that this was discovered

### **1. How and when did RTÉ become aware of there was a problem?**

As per the Board Statement, in late March of this year during a routine audit of RTÉ's 2022 accounts, an issue was identified in relation to the transparency of certain payments.

The auditors sought further information and informed the Audit and Risk Committee of the RTÉ Board of their concerns. The Audit and Risk Committee promptly sought external legal advice and commissioned Grant Thornton to carry out the independent fact-finding review on the matter in question.

RTÉ's auditors and RTÉ's financial oversight body, the RTÉ Audit and Risk Committee, identified a problem which was promptly investigated. The facts were established by Grant Thornton and their findings presented to the Audit and Risk Committee on Friday 16 June 2023. Those findings were then presented to the RTÉ Board the following Monday, which released its public statement correcting the misstated figures for Mr. Tubridy on Thursday 22 June 2023.

### **2. How does RTÉ typically negotiate the contracts of RTÉ's top 10 most highly paid on-air presenters?**

Once it has been agreed in principle by the relevant editorial lead the process of negotiating the contracts of RTÉ's top 10 most highly paid on-air presenters is conducted by the CFO, with advice from the legal department.

Input regarding the services required, such as, programming and commitments to hours of broadcasting would typically be provided by the relevant editorial lead – the Director of Content or the Director of News and Current Affairs and the Director of Audience Channels and Marketing.

Final approval of fees to be paid to RTÉ's top 10 most highly paid on-air presenters is by the Director General.

### **3. What was different in the case of Ryan Tubridy's 2020-2025 contract negotiations?**

In this instance, the Director General was directly involved in aspects of the negotiations, as is clearly captured in the Grant Thornton review.

As outlined in the Grant Thornton review, in this instance there were in effect two contracts, the 'Five Year Contract' (between RTÉ and the Presenter) and the 'Tri-partite Agreement' (between the Presenter, Commercial Sponsor and RTÉ).

In addition, this 'Tri-partite Agreement' was guaranteed and underwritten by RTÉ.

The details of how the 'Tri-partite Agreement' (October 2020 to 31 December 2021) was negotiated, approved and executed are contained in the Grant Thornton review.

Below is RTÉ's understanding and of the summary and timeline of the negotiation process.

#### **4. Timeline of key events and decisions**

##### **2019**

- November 2019 RTÉ was focused on achieving cost savings due to the wider financial circumstances of the organisation and the commitment given by RTÉ in to, among a range of measures, reduce the fees paid to RTÉ's top 10 most highly paid, on air presenters by 15%.
- From late October to early December discussions underway both with the Agent and internally to try and agree to terminate existing contract (Sept 2015 – Aug 2020) and agree a new contract on reduced terms in line with public commitments to reduce top talent fees. On 19<sup>th</sup> December, following a meeting between the Director General and the Agent, the then RTÉ CFO sets out a financial proposal to the Agent which stated an offset of the exit payment due in his previous contract, a 15% cut in fees from RTÉ and references facilitating a possible additional commercial agreement (what later became the 'Tri-Partite Agreement') to the value of €75,000 per contract year.

The treatment of the exit payment is the subject of the Grant Thornton review of the 2017-2019 period.

##### **2020**

- From January to March further discussions on terms and conditions of new offer culminating on 10<sup>th</sup> March 2020 in a draft contract from RTÉ to agent for Radio and Television services, letter guaranteeing those Radio and Television service fees and a side letter terminating previous contractual arrangements and obligations.
- 20<sup>th</sup> March 2020 the Agent responds to drafts and encloses a draft side letter stating that RTÉ will guarantee and underwrite the commercial agreement, which was part of ongoing discussions at that time.
- 20<sup>th</sup> March - 21<sup>st</sup> July 2020 numerous internal and external meetings, discussions and correspondence to finalise terms of the contract, the wording of side letters and the arrangements with the commercial sponsor.
- 7<sup>th</sup> May 2020 Video (Microsoft Teams) meeting with the Agents and the RTÉ Director General and an RTÉ solicitor providing verbal guarantee that RTÉ would underwrite the commercial agreement.
- 21<sup>st</sup> - 24<sup>th</sup> July 2020, contract for services (Five Year Contract) from 1 April 2020 – 31<sup>st</sup> March 2025, side letter from RTÉ guaranteeing contract fees and side letter terminating both parties' obligations under previous contract executed.

- 24<sup>th</sup> - 27<sup>th</sup> July 2020 outline of commercial agreement with commercial partner confirmed and communicated to agent. The Agent issues invoice to commercial partner for €75,000 for *“Bespoke Partnership between [commercial partner] and Ryan Tubridy to include personal appearances. Programme of activity to be agreed between [commercial partner], RTÉ and NK Management”*.
- 31<sup>st</sup> July 2020 Credit note issued by RTÉ to commercial partner which in effect reduced the cost of the commercial partner’s overall sponsorship by €75,004. This ensured, as had been agreed with the commercial partner, that the arrangement was cost neutral to them.
- 27<sup>th</sup> July – 22<sup>nd</sup> October 2020 various correspondence seeking clarification of details of agreement with commercial partner.
- As outlined in the Grant Thornton review (Section 3.5, 3.6) the execution of the ‘Tri-partite Agreement’, i.e. the delivery of the personal appearances was impacted by Covid (the personal appearances agreed didn’t actually happen until March to May 2022)

## 2021

- 20<sup>th</sup> January 2021 RTÉ releases the earnings of the top 10 list of most highly paid on-air presenters for 2017, 2018 and 2019.
- 26<sup>th</sup> March 2021 agent contacts RTÉ looking to meet to discuss contract.
- 29<sup>th</sup> March to 22 April 2021 various internal communications regarding best way to proceed with third party arrangement and ‘Tri-partite Agreement’ furnished by agent.
- 31 December 2021 – ‘Tri-partite Agreement’ concludes. As per 2.16 of the Grant Thornton review – no additional or follow-on agreement was entered into by the Agent, the commercial partner and RTÉ.

## 2022

- 13<sup>th</sup> January – 29<sup>th</sup> March 2022 communications between agent and RTÉ chasing payment on foot of the underwriting of the commercial agreement. (notwithstanding the ceasing of the ‘Tri-partite Agreement’ RTÉ had a contractual obligation to make two payments of €75,000 to agent (on behalf of Ryan Tubridy) for 2021 and 2022, see 2.17 of the Grant Thornton review).
- 25<sup>th</sup> April 2022 RTÉ Director General and agent discussion which resulted in an email request by agent for invoicing details. (See section 2.22 of the Grant Thornton review)



- 9<sup>th</sup> May 2022 agent raises invoice for €75,000 in respect of year 2 (2021) of the 'Tri-partite Agreement'
- 25<sup>th</sup> May 2022 RTÉ pays agent, via UK barter account, in respect of year 2 (2021), see 2.28-2.32 and 3.10(g) of the Grant Thornton review. This payment was recorded in the barter account at a value of €115,380.
- 6<sup>th</sup> July 2022 agent raises invoice for €75,000 in respect of year 3 (2022) of the 'Tri-partite Agreement'
- 20<sup>th</sup> July 2022 RTÉ pays agent, via UK barter account, in respect of year 3 (2022), see 2.28-2.32 and 3.10(g) of the Grant Thornton review. This payment was recorded in the barter account at a value of €115,380.

In addition, RTÉ paid, via the UK Barter account, for the costs of hosting the commercial sponsor events in 2022. The actual cost of the events was €30,586. These payments were recorded in the barter account at a value of €47,477.

## 2023

- 15<sup>th</sup> February 2023 RTÉ releases the earnings of the top 10 list of most highly paid on-air presenters for 2020 and 2021.
- March 2023 during routine of RTÉ's 2022 accounts, the two transactions in the barter account are queried by auditors, which in turn prompts the Audit Risk Committee to obtain external legal advice and appoint Grant Thornton.

## 5. Responsibility

There has been much speculation regarding the awareness or involvement of members of senior RTÉ management and others in these arrangements. The following sets out the position:

- No member of the RTÉ Executive Board, other than the Director General, had all the necessary information in order to understand that the publicly declared figures for Ryan Tubridy could have been wrong.
- The contractual arrangements (2020-2025) with Ryan Tubridy were negotiated by the Director General and the then Chief Financial Officer supported by the RTÉ solicitor and approved by the Director General. Those contractual arrangements included:
  - The 'Five Year Contract' for TV and Radio Services which is signed by Director of Content and dated 24 July 2020 with a commencement date of 1 April 2020

- A letter providing for the early termination of the previous Radio and TV Contract signed by Director of Content and dated 24 July 2020 (Dates to be confirmed)
- A letter stating that there would be no further reduction of fees (save as to those that might be imposed by changes in legislation) during the course of the agreement for TV and Radio services, signed by the Director General and dated 21 July 2020
- The 'Tri-partite Agreement' between the commercial partner, the Agent and RTÉ was arranged by the Commercial Director at the direction of the Director General. The Commercial Director has stated:
  - The arrangement was subject to a condition, imposed by the commercial partner, that it was to be cost neutral for the commercial partner.
  - While it was still at draft stage, the arrangement was approved by the Director General.
  - It was ultimately implemented by means of a credit note, issued on the direction of the Director General.
- The Director General verbally agreed (via video meeting) to underwrite the terms of the commercial arrangement. Present at this meeting was the Director General, two representatives of the Agent and the RTÉ solicitor. This final aspect had been sought by the Agent throughout the negotiations and there had been significant push back by RTÉ.
- Other than the Director General and the Commercial Director no member of the Executive Board had knowledge of the two invoices (9<sup>th</sup> May 2022 and 6<sup>th</sup> July 2022 ), the payment of those invoices through the barter account, or any of the circumstances surrounding those invoices. The Commercial Director has stated that:
  - Her knowledge of those matters was limited to the instructions received by her from the Director General in connection with the payments in question.
  - Those instructions were received at a point in time when the arrangements on foot of which the 9<sup>th</sup> May 2022 and 6<sup>th</sup> July 2022 invoices ultimately came to be raised had already been negotiated and agreed and to which the Commercial Director was not party.
- Due to his editorial responsibilities the Director of Content was kept informed of the progress of the negotiations and ultimately signed the 'Five Year Contract' for TV and Radio Services and the letter providing for the early termination of Ryan Tubridy's previous Radio and TV Contract. He was aware of elements of the commercial agreement but not RTÉ's underwriting of it. He received the 'Tri-partite Agreement'.
- The current Chief Financial Officer joined RTÉ in January 2020. At that stage key terms had been agreed and discussions were at an advanced stage before

contract finally being approved by the Director General. He had no involvement in the negotiation of the tri-partite agreement or in putting arrangements in place to facilitate this agreement.

- The Director of Audiences, Channels and Marketing provided very specific input in relation to television hours for the *Late Late Show*. He was aware of elements of the commercial agreement but not RTÉ's underwriting of it. He did not at any stage receive the 'Tri-partite Agreement', the 'Five Year Contract' or any side letters.
- The Director of Legal and the Director of Human Resources were not involved in the negotiation of any aspects of these arrangements but were simply aware that negotiations were taking place. The Director of Human Resources had no sight of any correspondence relating to the matter.
- All these events predate the recent appointment of the current Director of News and Current Affairs.
- The Director of Operations and Technology and the Director of Strategy had no awareness of or responsibility for any aspects of these arrangements.
- RTÉ's Solicitor's office provides legal advice in relation to contracts for RTÉ and take instructions from the business. It does not have authority to set, agree or approve the terms of any contract.
- The Grant Thornton review makes no finding of wrongdoing on the part of Ryan Tubridy in relation to any payments made by RTÉ.
- Ryan Tubridy was not aware of the credit note provided by RTÉ to the commercial partner.
- RTÉ issued the credit note to the commercial partner in July 2020 which should have been publicly disclosed as part of Ryan Tubridy's earnings for that year. RTÉ understands that Ryan Tubridy did not receive this payment from the commercial partner until 2021. The additional payment to Ryan Tubridy for 2021 was paid in 2022 but in line with RTÉ's approach to the publication of the top ten earners it was attributed to 2021 in the recent restatement of Ryan Tubridy's earnings.
- The Grant Thornton review makes no finding of wrongdoing on the part of the commercial partner.

## **Appendix 1**

### **Process by which the Published Top 10 Talent Earnings list is compiled and approved for publication**

#### **Preparation process**

Top Talent earnings include payments received by the Talent from RTÉ but exclude payments received from Independent Production Units for services rendered to them.

The People Payments Manager extracts a report from the Fees system and the Payroll system for the year in question listing all contractors and staff who were paid more than €100,000 in the year.

This report is then reviewed and all non-Talent employees are removed, e.g. the Director General.

This Talent only report is further reduced down to the Top 10 Talent list. The list is reviewed versus prior years to ensure that no Top Talent are missing.

This Top 10 Talent list is then reviewed by the People Payments Manager and compared against the contracts in place for the Top Talent to ensure that all liabilities under contracts are included.

Where a contractual amount has not been invoiced the reasons for this are investigated with the Content Division.

Payments are also examined to ensure that they relate to the year in question.

Enquiries are also made with the Content Division as to whether any additional services, on top of those contracted, were provided in the year and have not yet been invoiced.

Earnings for salaried employees on the Top 10 Talent list are grossed up to add employer pension contributions and premiums for group life & salary protection insurance.

The earnings on the Top 10 Talent list reflect the charge to the RTÉ income statement for all services delivered in the year, whether or not these services have been invoiced yet.

#### **Internal review**

The Top 10 Talent list is then sent to the Group Financial Controller for review.

After approval by the Group Financial Controller the list is reviewed by the Chief Financial Officer.

The Chief Financial Officer then reviews the list with the Director General and the Director of Content to ensure completeness. Ultimately the Director General approves the list.

#### **External review**

This Top 10 Talent list is then given to the auditors to verify the earnings using agreed upon procedures. The auditors are given access to invoices, contracts and any relevant supporting documentation. The verification work is usually completed by the time that the statutory audit of RTÉ's financial statements is completed (i.e. by end of April).

Following completion of the agreed upon procedures a Letter of Reasonable Assurance is obtained from the auditors by the Group Financial Controller prior to publication.

### **Publication**

The Director General decides when the Top 10 Talent list is to be published (the commitment is to publish within 24 months of the end of the period being reported on).

Following approval by the Director General the Top 10 Talent list is sent to the Communications Department for publication.