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Tender

## **External Audit and Taxation Services**

Manor Estates Housing Association Limited  
Lister Housing Co-operative Ltd

F02: Contract notice

Notice identifier: 2025/S 000-053538

Procurement identifier (OCID): ocids-h6vhtk-059329

Published 3 September 2025, 1:38pm

### **Section I: Contracting authority**

#### **I.1) Name and addresses**

Manor Estates Housing Association Limited

5 New Mart Place

Edinburgh

EH14 1RW

#### **Contact**

Kathryn Miller

#### **Email**

[kmiller@manorestates.org.uk](mailto:kmiller@manorestates.org.uk)

#### **Telephone**

+44 1315108540

#### **Country**

United Kingdom

**NUTS code**

UKM75 - Edinburgh, City of

**Internet address(es)**

Main address

<http://www.manorestates.org.uk>

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA15383](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA15383)

**I.1) Name and addresses**

Lister Housing Co-operative Ltd

36 Lauriston Place

Edinburgh

EH3 9EZ

**Email**

[jrankin@lister.coop](mailto:jrankin@lister.coop)

**Telephone**

+44 1312296176

**Country**

United Kingdom

**NUTS code**

UKM75 - Edinburgh, City of

**Internet address(es)**

Main address

<https://lister.coop>

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA25904](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA25904)

## **I.2) Information about joint procurement**

The contract involves joint procurement

In the case of joint procurement involving different countries, state applicable national procurement law

Lister Housing Co-Operative

## **I.3) Communication**

The procurement documents are available for unrestricted and full direct access, free of charge, at

[www.publiccontractsscotland.gov.uk](http://www.publiccontractsscotland.gov.uk)

Additional information can be obtained from the above-mentioned address

Tenders or requests to participate must be submitted electronically via

[www.publiccontractsscotland.gov.uk](http://www.publiccontractsscotland.gov.uk)

## **I.4) Type of the contracting authority**

Other type

Housing Association

## **I.5) Main activity**

Housing and community amenities

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## **Section II: Object**

### **II.1) Scope of the procurement**

#### **II.1.1) Title**

External Audit and Taxation Services

Reference number

MEC/175/25

#### **II.1.2) Main CPV code**

- 79212000 - Auditing services

#### **II.1.3) Type of contract**

Services

#### **II.1.4) Short description**

External Audit and taxation services

#### **II.1.5) Estimated total value**

Value excluding VAT: £262,500

#### **II.1.6) Information about lots**

This contract is divided into lots: No

### **II.2) Description**

#### **II.2.2) Additional CPV code(s)**

- 79221000 - Tax consultancy services

#### **II.2.3) Place of performance**

NUTS codes

- UKM75 - Edinburgh, City of

Main site or place of performance

Edinburgh

#### **II.2.4) Description of the procurement**

Provision of future audit and related services commencing with the audit of the financial statements for the year ended 31 March 2026. Although this is a joint invitation from Manor Estates Group (MEG) and Lister Housing Co-operative Ltd (LHC) neither organisation is bound by the decision of the other. Scope of Service to follow in ITT.

#### **II.2.5) Award criteria**

Quality criterion - Name: Quality / Weighting: 50

Price - Weighting: 50

#### **II.2.6) Estimated value**

Value excluding VAT: £262,500

#### **II.2.7) Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months

84

This contract is subject to renewal

Yes

Description of renewals

5 years initial contract with potential for 2\*1 year extensions

#### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged number of candidates: 6

Objective criteria for choosing the limited number of candidates:

Answers to the selection criteria in the SPD

#### **II.2.10) Information about variants**

Variants will be accepted: No

**II.2.11) Information about options**

Options: No

**II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: No

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## **Section IV. Procedure**

### **IV.1) Description**

#### **IV.1.1) Type of procedure**

Restricted procedure

#### **IV.1.8) Information about the Government Procurement Agreement (GPA)**

The procurement is covered by the Government Procurement Agreement: Yes

### **IV.2) Administrative information**

#### **IV.2.2) Time limit for receipt of tenders or requests to participate**

Date

1 October 2025

Local time

12:00pm

#### **IV.2.3) Estimated date of dispatch of invitations to tender or to participate to selected candidates**

3 October 2025

#### **IV.2.4) Languages in which tenders or requests to participate may be submitted**

English

#### **IV.2.6) Minimum time frame during which the tenderer must maintain the tender**

Tender must be valid until: 28 November 2025

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## **Section VI. Complementary information**

### **VI.1) Information about recurrence**

This is a recurrent procurement: No

### **VI.3) Additional information**

NOTE: To register your interest in this notice and obtain any additional information please visit the Public Contracts Scotland Web Site at

[https://www.publiccontractsscotland.gov.uk/Search/Search\\_Switch.aspx?ID=809143](https://www.publiccontractsscotland.gov.uk/Search/Search_Switch.aspx?ID=809143).

The buyer has indicated that it will accept electronic responses to this notice via the Postbox facility. A user guide is available at

[https://www.publiccontractsscotland.gov.uk/sitehelp/help\\_guides.aspx](https://www.publiccontractsscotland.gov.uk/sitehelp/help_guides.aspx).

Suppliers are advised to allow adequate time for uploading documents and to dispatch the electronic response well in advance of the closing time to avoid any last minute problems.

Community benefits are included in this requirement. For more information see:

<https://www.gov.scot/policies/public-sector-procurement/community-benefits-in-procurement/>

A summary of the expected community benefits has been provided as follows:

Bidders will be invited to propose their contribution in stage 2 of the tender process

(SC Ref:809143)

Download the ESPD document here:

[https://www.publiccontractsscotland.gov.uk/ESPD/ESPD\\_Download.aspx?id=809143](https://www.publiccontractsscotland.gov.uk/ESPD/ESPD_Download.aspx?id=809143)

### **VI.4) Procedures for review**

#### **VI.4.1) Review body**

Edinburgh Sherriff Court

27 Chambers Street

Edinburgh

EH1 1LB



Email

[edinburgh@scotcourts.gov.uk](mailto:edinburgh@scotcourts.gov.uk)

Telephone

+44 1312252525

Country

United Kingdom

Internet address

<https://www.scotcourts.gov.uk/courts-and-tribunals/courts-tribunals-and-office-locations/find-us/edinburgh-sheriff-court-and-justice-of-the-peace-court/>