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Contract

## **External Audit and Taxation Services**

Manor Estates Housing Association Limited  
Lister Housing Co-operative Ltd

F03: Contract award notice

Notice identifier: 2025/S 000-076263

Procurement identifier (OCID): ocids-h6vhtk-059329

Published 24 November 2025, 8:50am

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

This contract is divided into lots: No

#### **II.1.7) Total value of the procurement (excluding VAT)**

Value excluding VAT: £279,500

### **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.2.11) 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.2.1) Previous publication concerning this procedure**

Notice number: [2025/S 000-053538](#)

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## **Section V. Award of contract**

### **Contract No**

MEC/175/25

A contract/lot is awarded: Yes

### **V.2) Award of contract**

#### **V.2.1) Date of conclusion of the contract**

21 November 2025

#### **V.2.2) Information about tenders**

Number of tenders received: 4

Number of tenders received from SMEs: 4

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 4

Number of tenders received by electronic means: 4

The contract has been awarded to a group of economic operators: No

#### **V.2.3) Name and address of the contractor**

CT

61 Dublin Street

Edinburgh

EH3 6NL

Telephone

+44 1315585800

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

Yes

**V.2.4) Information on value of contract/lot (excluding VAT)**

Total value of the contract/lot: £265,780

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## **Section VI. Complementary information**

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

(SC Ref:816593)

### **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/>