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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): ocds-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

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

I.1) Name and addresses

Lister Housing Co-operative Ltd

36 Lauriston Place

Edinburgh

EH3 9EZ

Email

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

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

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

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](#)

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

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

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/>