

## **Age & Opportunity**

### **Invitation to Tender for Audit Services**

**Closing date for receipt of tender:  
5pm on Monday 1<sup>st</sup> September 2025**

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#### **Summary**

Age & Opportunity invites tender submissions from interested Auditing Services Suppliers to provide auditing and associated professional services from 1<sup>st</sup> January 2026 for a period of three years (commencing with the audit for 2025).

This will mainly comprise of planning and conducting the annual statutory audit of Age & Opportunity but will also include other occasional advice and services outlined later in this document.

Details of the tender are set out in this document which is comprised of four parts:

- Part 1: Background information
- Part 2: Age & Opportunity's requirements and other considerations
- Part 3: Tender process
- Part 4: General tender information, terms and conditions

**Interested Auditing Services Suppliers should submit a proposal by email to Anne Carroll, Governance Coordinator, at [Anne.Carroll@ageandopportunity.ie](mailto:Anne.Carroll@ageandopportunity.ie) by 5pm on Monday 1<sup>st</sup> September 2025.**

#### **Part 1: Background information**

##### **Age & Opportunity**

##### **Who we are**

Age & Opportunity is the national organisation working to create opportunities that empower older people to enhance individual and community wellbeing through participation in physical activity and recreational sport, arts and creativity, personal development and active citizenship initiatives.

Age & Opportunity is a registered charity (RCN20036010).  
We have been granted Charitable Tax Exemption from the Revenue (CHY 12365).

## **Our Programmes**

**Age & Opportunity Arts** is a dedicated programme which supports the participation and representation of all older people in cultural and creative life in Ireland. We do this work by supporting and resourcing artists, arts audiences and arts organisations and encouraging involvement in arts activities by people all over Ireland. We also aim to raise the standard, knowledge-base and visibility of the arts and older people sector.

Our Arts programme comprises a range of initiatives and events. Our annual, high profile, month-long Bealtaine Festival, takes place in May throughout local communities all around Ireland. We also deliver a comprehensive support programme of initiatives designed to resource and develop the creative ageing sector in Ireland.

**Age & Opportunity Active** is the national sport and physical activity programme for older people funded by Sport Ireland and the HSE. The programme is designed to get us more active and participating in recreational sport and physical activity.

Our Active programme comprises of initiatives and activities tailored to meet the diverse needs and abilities of older people. We aim to remove barriers to participation by providing inclusive, accessible and enjoyable opportunities to be physically active.

By delivering workshops, peer-led sessions and telephone-based motivation services, the programme ensures that older people across a variety of settings—whether in their own homes, community centres or care facilities—can engage in regular physical activity. Through these efforts, the Active Programme not only encourages movement but also confidence, independence and social engagement among older people.

**Age & Opportunity Engage** offers a range of learning initiatives, courses and workshops which promote personal development, community collaboration and active citizenship.

We encourage participants to redefine older age as a time of great potential, presenting the opportunity to meet challenges and realise their best possible quality of life.

We believe too, that people who work directly with older persons - or whose work affects the lives of older persons - should be conscious of our needs and the value of our participation in society and we work to achieve this.

To view our previous **Audited accounts** and our **Strategic Plan** visit the Governance page of our website on:

<https://ageandopportunity.ie/about-age-and-opportunity/governance/>

## **Part 2: Age & Opportunity's requirements and other considerations**

Age & Opportunity is seeking to engage an experienced **Auditing Services Supplier** who will provide the full range of auditing services required in order to fulfil its statutory obligations, to comply with relevant accounting and reporting standards and best practice.

Your responsibility will be to report to Age & Opportunity's Directors on the below listed matters, in accordance with the Companies Act 2014, whether, in your expert opinion the financial statements:

- Give a true and fair view of assets, liabilities and the financial position of Age & Opportunity as at the end of the financial year on the 31<sup>st</sup> day of December, and of its surplus/(deficit) for the year then ended.
- Have been properly prepared in accordance with generally accepted accounting practice in Ireland, specifically Financial Reporting Standard 102 'the Financial Reporting Standard applicable in the UK and Ireland' and Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' effective 1 January 2015.
- Have been properly prepared in accordance with the requirements of the Companies Act 2014 and any other relevant legislation.

In addition, based on the work undertaken in the course of the audit, you will have a statutory duty to report whether, in your opinion:

- The information given in the directors' report is consistent with the financial statements; and
- The Directors' report has been prepared in accordance with the Companies Act 2014.

### **Annual Auditing Services required:**

The range of services for which the successful supplier may be responsible include, but are not restricted to:

#### **1. Auditing**

- Conduct an annual financial audit of Age & Opportunity in accordance with the relevant Standards applicable in Ireland and applicable Irish law.
- Identify and assess the risks of material misstatement of the financial statements.
- Design audit procedures that are appropriate to the internal controls relevant to the audit.
- Evaluate the appropriateness of accounting policies used.
- Conclude on the appropriateness of the Directors' use of the going concern basis for the preparation of the accounts.
- Evaluate and advise on the overall presentation, structure and content of the financial statements.
- Identify if other information (non-financial) included in the annual report is materially consistent with the financial statements.

## **2. Communication**

- Promote effective two-way communication between the executive and the Audit and Risk Committee and the Board of Age & Opportunity and the auditor/its representatives.
- Carry out a pre-audit meeting to discuss the forthcoming audit.
- Provide an overview of the planned scope and timing of the audit.
- Conduct a follow up meeting, post audit, to discuss any significant findings and recommendations.
- Confirm, in writing, matters discussed and any agreed actions.
- Maintain frequent communication regarding both auditing and other matters.
- Present/review draft audited accounts with Age & Opportunity's Audit and Risk Committee and Board, including any audit findings, as and when required.
- Ensure a partner of the firm attends the relevant Board meeting and Annual General Meeting of Age & Opportunity and makes any necessary presentation of the audited accounts to the Directors.

## **3. Reporting Requirements**

- Provide assistance to the Company Secretary as required.
- Assist and advise on filing requirements as required.

**Duration of contract:** The contract will be for the completion of three years' audit commencing with the period from 1 January 2026, subject to the services being satisfactorily delivered each year and the option for Age & Opportunity to end the contract should this not be the case.

**Geographic location:** Republic of Ireland.

## **Other considerations**

### **The Charities Act 2009 and Charities Amendment Act 2024 and subsequent Regulations**

The Charities Act, 2009, was introduced to provide regulation for registered charities. This increased regulation promotes greater accountability and enhanced public trust and confidence in charities and increased transparency in the sector. Applicants must be familiar with the Charities Act 2009, the Charities Amendment Act 2024 and associated guidance and regulations.

### **Statement of Recommended practice for charities (SORP)**

When FRS102 was introduced, the charity SORP was revised to interpret FRS102 for charities. Age & Opportunity's annual auditing services supplier must be familiar with compliance with FRS102 and the SORP for their financial statements to show a true and fair view.

### **Code of Governance**

Age & Opportunity is compliant with the Charities Regulatory Authority's Governance Code and Sport Ireland's Governance Code for Sport. Applicants must familiarise themselves with the requirements highlighted under these Governance Codes.

### **Software packages used by Age & Opportunity**

Age & Opportunity currently uses Xero for its day-to-day accounting records for all transactions. It also uses Sage payroll to manage monthly payroll. Salesforce is used as the organisation's CRM.

### **General Data Protection Regulation**

In your role as Age & Opportunity's auditing services supplier you may need to obtain, use, process or, in certain circumstances, disclose personal data belonging to Age & Opportunity. The successful applicant will be expected to sign a data processing agreement with Age & Opportunity and manage any data shared in a manner that is compliant with the GDPR.

### **Retention of access to Age & Opportunity records**

During the course of your work with Age & Opportunity you will have access to various documentation. You will be required to only take away copies of any documentation required for audit purposes and any such documentation must be destroyed after 7 years, with the exception of documentation that is agreed to be of continuing significance.

### Part 3: Tender Process

**Interested Auditing Services Suppliers should submit a proposal by email to Anne Carroll, Governance Coordinator, at [Anne.Carroll@ageandopportunity.ie](mailto:Anne.Carroll@ageandopportunity.ie) by 5pm on Monday 1<sup>st</sup> September 2025.**

Tenders that are delivered late will not be considered. The tendering organisation is fully responsible for safe timely delivery of the tender.

#### **The proposal must provide the following information:**

1. Curriculum Vitae with details including qualifications of engagement team members, their individual specialist knowledge and relevant expertise.
2. Three examples of work and services that your business has provided for clients that best represent:
  - a) The range of services you provide.
  - b) Your proven ability to efficiently and effectively conduct an annual audit.
  - c) The return on investment to your client and
  - d) The communication mechanism that was used to improve the impact of your work.
3. Three references for the above three examples of work – client name, contact number and email. We will not contact your references without letting you know first.
4. A short proposal, based on how you plan to deliver on the above listed requirements, outlining your proposed approach to meet Age & Opportunity's auditing requirements as set out in this document. As part of this proposal, please describe the internal processes used for quality assurance.
5. A total fixed annual fee for the external statutory audit should be provided. This fee should remain unchanged for the duration of the three-year period. The price quoted should be exclusive of VAT but the relevant VAT rate should be indicated. The price should be quoted in Euro and include all outlay and expenses.
6. An outline of any added value or additional information you think is relevant.

## Outline marking criteria for tenders received

Tenders received will be marked out of 100 marks as follows:

Criteria	Marks Available
Service delivery methodology	40
Value for money	30
Knowledge of the charity sector and added value	15
Capacity of your firm and access to relevant personnel	10
Other, including additional suggestions	5
<b>Total</b>	<b>100</b>

Based on the above criteria, shortlisted Auditing Services Suppliers may be asked to meet with Age & Opportunity to discuss their proposal in more detail. Requirements for this meeting will be forwarded on selection.

### Queries or clarifications:

Contact Karen Horgan, CEO, at [Karen.horgan@ageandopportunity.ie](mailto:Karen.horgan@ageandopportunity.ie) before 12noon on Wednesday the 20<sup>th</sup> of August 2025. Details of queries and answers will be distributed to all prospective vendors, without attribution of source.

**Closing date for receipt of tender: 5pm on Monday 1 September 2025.**

**Return tender to: Anne Carroll, Governance Coordinator, at [Anne.Carroll@ageandopportunity.ie](mailto:Anne.Carroll@ageandopportunity.ie)**

#### **Part 4 – General tendering information, terms and conditions**

**CONFIDENTIALITY:** All the information contained in this document is confidential to Age & Opportunity and is given on the basis that this confidentiality will be strictly observed by all proposed Tenderers and will not be disclosed to any other party without the prior consent of Age & Opportunity.

**CURRENCY:** The currency to be used in this tender is Euro and a tender proposal in any other currency will not be considered.

**NOTIFICATION OF TENDER ACCEPTANCE:** Age & Opportunity shall notify acceptance of the tender to the successful Tenderer as soon as reasonably practicable, and in any event by the end of July 2025.

**EXCLUSION:**

A tenderer shall be excluded who:

- a. Is bankrupt or being wound up, whose affairs are being administered by the court, who have entered into an arrangement with creditors or who have suspended business activities.
- b. Is the subject of proceedings for declaration of bankruptcy or insolvency, for an order for compulsory winding up or a court liquidation, or who has a liquidator or receiver appointed over its assets, or for composition with creditors or any other similar proceedings.
- c. Has been convicted of an offence concerning their professional conduct.
- d. Has not fulfilled obligations relating to the payment of social security contributions.
- e. Has not fulfilled obligations relating to the payment of taxes.

**COSTS:** Age & Opportunity will not be liable in respect of any costs incurred by any Tenderer in the Preparation of tenders in response to this Invitation to Tender or any associated cost.

**TAX CLEARANCE:** The successful Tenderer must be in possession of a valid tax clearance certificate for the duration of the contract. Such a valid tax clearance certificate from the Irish Revenue Commissioners must be produced by a successful Tenderer before execution of the contract. A valid tax clearance certificate means a tax clearance certificate issued by the Irish Revenue Commissioners, and Tenderers not resident in Ireland must make application to the Irish Revenue Commissioners for such a certificate if their tender is to be considered.

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**FALSE OR MISLEADING INFORMATION:** Tenderers who intentionally or carelessly supply false or misleading information will be disqualified from this Tendering Procedure on the discovery of such information.



**COMPLIANCE WITH LAW:** Tenderers should be able to provide on demand evidence of compliance with all laws applicable to the provision of the services which are the subject of the Invitation to Tender, and in particular should be able to produce evidence that they have particular regard for statutory terms relating to minimum pay and any legally binding or sectoral agreements if applicable.

**TERMINATION:** The contract shall contain provisions reserving to Age & Opportunity the right to terminate any contract awarded if it is not satisfied with the performance by the successful Tenderer of the contract. The satisfaction or dissatisfaction of Age & Opportunity shall be evaluated in the context of the Tenderers proposal set out in Part 3 of this document.

**REQUIREMENTS OF INVITATION TO TENDER:** Tenders not conforming to the requirements of this Invitation to Tender will not be considered and will be returned to the Tenderer.

**SUBJECT TO CONTRACT:** This Invitation to Tender is not intended to, and does not, create or evidence any legal or binding relationship, obligation or commitment of any nature between Age & Opportunity and any Tenderer. No such legally binding obligation or commitment shall come into being unless and until a formal legal contract is duly executed and delivered by Age & Opportunity and the successful Tenderer.

**DISCLAIMER:** This document is for information only and does not constitute, and shall not be interpreted as, an offer for sale, prospectus, or the basis of a contract. Candidates are recommended to read the documents thoroughly. Age & Opportunity reserves the right to discontinue the procurement process at any time. No liability will be accepted for candidates' costs in connection with the procurement procedure, irrespective of the outcome, whether or not the procedure is cancelled or postponed.

**End**