



Invitation to Tender for Provision of Accountancy Services

- 1. External Annual Audit**
- 2. Quarterly Management Accounts & VAT Return**
- 3. Monthly Payroll**
- 4. Other/potential ad hoc accounting services**

**Return To: naomi@belfastinternationalartsfestival.com
Return Deadline: 4pm on Friday 19th July 2019**

Belfast International Arts Festival

T: 028 9033 2261

W: belfastinternationalartsfestival.com

Charity Number: NIC103560

Company Number: NI631354

VAT Registration: 220 232 363

Belfast Festival T/a Belfast International Arts Festival

1 Information for Applicants

1.1 Belfast International Arts Festival (BIAF) invites applications from experienced and suitably qualified Service Providers who wish to tender for the provision of any combination, or all, of the following services:

- External Annual Audit (commencing with the year 2019/20)
- Quarterly Management Accounts (commencing Q1 2019/20)
- Quarterly VAT return (commencing Q2 2019/20)
- Monthly Payroll (commencing July or August 2019)
- Other ad hoc accounting services that may be needed

Please refer to Section 2 for further details.

1.2 The successful applicant is expected to be contracted in July or August 2019 for up to a 3-year cycle, with the possibility of a further 2-years extension subject to successful annual contract delivery; a BIAF needs analysis; agreement between the parties; and in reference to clause 4.6 below.

1.3 **Applications should be returned by email to naomi@belfastinternationalartsfestival.com with 'Tender: Audit/Accountancy Services' in the subject title, no later than 4pm on Friday 19th July 2019. Late applications will not be considered. Submissions should not exceed 5MB.**

1.4 Applicants should note that it is their sole responsibility to ensure their tender is complete and accurate. Omission of requested information, without explanation, will result in the application being rejected.

1.5 In case of a technical or procurement query, please contact the Festival Manager, Naomi Conway, via email at naomi@belfastinternationalartsfestival.com. Any points that require clarification must be received no later than 9th July 2019.

1.6 BIAF may, in exceptional circumstances and at its own absolute discretion, extend the closing date and time for the submission of proposals. Any such extension would apply to all applicants and would be communicated as such via email.

1.7 BIAF shall not be responsible for, or pay for, any expenses or losses that may be incurred by any Applicant in preparing their tender proposal.

1.8 Evaluation Criteria

The criteria for the award of the contract shall be the most economically advantageous proposal based on the following:

- Ability to deliver the chosen service/range of services set out in Section 2.3
- Relevant skills, experience, qualifications, knowledge, etc set out in Section 2.4
- Cost and proposed fee/structure – refer to Section 3.1

1.9 Applicants may be required to attend for interview, following evaluation of their proposals, and will be notified of the requirement to attend for interview within 10 working days of the closing date for submission of proposals.

1.10 BIAF is not committed nor required to accept the lowest or indeed any tender.

1.11 BIAF shall not be responsible for any additional payments over and above the price agreed with the successful appointee.

- 1.12** Applicants must be explicit and comprehensive in their responses as this will be the single source of information on which proposals will be evaluated. Applicants are advised neither to make any assumptions about any past or current supplier relationships with BIAF, nor to assume that such relationships will be taken into account in the evaluation process. Tenderers must not make assumptions that BIAF will have any prior knowledge of them, their organisation, or their service provision.
- 1.13** Applicants must confirm in their proposals that there will be no **Conflict of Interest**, or perceived Conflict of Interest, in relation to their servicing this contract.
- 1.14** All information provided by BIAF, either within this exercise, or during any resultant contract, shall be treated as confidential and should not be disclosed to any third party without BIAF's prior permission. Similarly, all information provided by the applicant will remain strictly confidential.
- 1.15** BIAF is committed to meeting its responsibilities under the Freedom of Information Act 2000. Accordingly, all information submitted to BIAF may need to be disclosed and/or published. If you consider that any of the information included in your application would give rise to an actionable breach of confidence and/or would prejudice your commercial interests, and/or constitute trade secrets ("commercially sensitive") please identify it and explain (in broad terms) what harm might result from the disclosure and/or publication. You should be aware that, even where you have indicated that information is commercially sensitive, we may be required to disclose and/or publish it, whether or not your application is accepted.
- 1.16** Whilst information of a sensitive nature will not normally be disclosed and/or published, in certain circumstances BIAF may be required to disclose and/or publish such sensitive information where the public interest in its disclosure and/or publication outweighs the public interest in keeping such information confidential.

2 Specification

2.1 BIAF Background

The mission of BIAF is to be the preeminent, progressive, international arts event within Northern Ireland, actively engaging both global and local communities in the richness and diversity of contemporary arts practice. With our partners throughout the entire city, we seek to create a distinctive environment for audiences to enjoy and participate in inspirational and transformative aesthetic experiences from world-class artists, thinkers and leaders.

We do this by:

- Presenting a wide range of contemporary arts and cultural events of the highest possible international standard to the widest possible audiences from home and abroad
- Reflecting contemporary culture from across the globe to audiences from Belfast, NI and visitors to the province
- Offering an international showcase for the best of Northern Ireland contemporary culture
- Presenting events which cannot easily be achieved by any other UK or Irish arts organisation through innovative programming and a commitment to creating new work
- Actively ensuring equal opportunities and access for all sections of our communities to directly experience, participate in and enjoy BIAF
- Collaborating and partnering with arts and community organisations across Belfast to create an annual city wide, cultural celebration
- Ensuring BIAF has adequate financial resources and expertise to fulfil its mission and address its overall sustainability

Our guiding principles reflect the importance of:

- Global Connections
- Contemporary and Inter-disciplinary arts practice
- Community
- Collaboration and Partnership
- Access and Diversity

The 2019 edition of BIAF will take place from 15 October – 3 November bringing events and experiences from all over the world to audiences across Belfast. The programme will contain a number of significant events including:

- An opening week comprising new stage works from Japan as part of the Japan-UK Season of Culture 2019-20
- New dance pieces from France at the Grand Opera House
- Outdoor spectacles at Botanic Gardens
- UK/Ireland theatre and dance premieres
- A showcase of local work
- Talks and literature events

BIAF Governance & Financial Processes

'Belfast Festival', t/a 'Belfast International Arts Festival', and also referred to as 'Festival', is a Registered Northern Ireland Charity, and a Company Limited by Guarantee governed by a Memorandum and Articles of Association. Currently there are 3 full-time employees and 6 voluntary Directors on the Board of Trustees. Their responsibilities include:

- Strategic oversight of the Charity
- Financial probity, viability and business planning
- Meeting charitable and legal obligations
- Managing risk

The Board of Trustees meet 4 to 6 times a year and are supported by a Finance & Audit Sub-Committee, that also meets 4 to 6 times a year with the remit to oversee the proper adherence to the organisation's Financial Policy and Procedure.

Finance Management

The Festival Manager will be the lead contact for BIAF, and is responsible for financial duties in accordance with the organisation's financial management rules and procedures, this includes the day to day management and oversight of the accounting records and procedures. She reports fortnightly on finance and budgeting to the Artistic Director & Chief Executive; quarterly to the Finance & Audit Sub-Committee; and supplies financial reports for board meetings.

Financial Year: 12-month period commencing annually on 1st April. Audited accounts for the period 2017/18 are available on request, or can be sourced via Companies House. Average turnover varies between £600,000 and £850,000.

BIAF is registered for cultural exemption VAT.

BIAF operates a manual accounting system using Excel spreadsheets. Payroll is outsourced (and included in this tender document). All financial records are held at the organisation's registered address.

2.2 BIAF Tender Objectives

Objectives for this tender process are:

- Secure a high-quality provider of audit and accounting services
- Ensure supplier is in place to meet the timeframe
- Appoint a supplier who will provide high standards of professional service
- Appoint a supplier who will provide excellent value for money
- Work with a supplier who will add value to our services

2.3 Summary of Services Required

2.3a External Audit

- Preparation of Annual External Audit fully compliant with Company Law and Charitable accounting/SORP, including but not limited to:
 - A comprehensive and independent audit report to the Board
 - Provision of an audit letter on internal controls and system weaknesses
 - Assessment of the organisation's compliance with all statutory, regulatory and recommended codes and best practices in relation to the financial management of the organisation's assets
- Inform and advise on accounting policy changes relevant to Charity and Limited Company regulations
- The external auditor is also expected to attend at least 2 meetings (which may be in the evening) to present the draft accounts and audit report to BIAF's Finance & Audit Sub-Committee and then at the Annual General Meeting (held in September)
- Submission of annual return to Companies House by December deadline

2.3b Management Accounts & VAT Returns

- Preparation of quarterly income & expenditure management accounts
- Preparation of quarterly receipts & payment account
- Preparation and submission of quarterly VAT calculation and return

2.3c Payroll

- Preparation of monthly payroll (currently 3 staff, and cost for additional staff) and submission of returns and data to HMRC
- As above for pension calculation and submission to pension provider
- Circulation of payslips
- Preparation and submission of P11/P11ds, P35s, P14s, etc
- Inform and advise on any new HMRC PAYE policy or procedure changes in managing payroll, expenses, etc

2.3d Other Support Services/Specialist Advice (that may arise from time to time), for eg.

- VAT
- Support with regulator's inspections - eg pensions, VAT, should they arise
- Bookkeeping
- Prepare and submit NISRA annual return
- Confirmation or verification statements to Funders

2.4 Service Providers Skills, Experience, Qualifications, Knowledge, etc

Tenderers must provide/ demonstrate the following:

- Set out their Approach, Resourcing and Methodology for the service provision
- Demonstrate the ability to ensure that all work is professionally staffed by qualified and experienced personnel, include CVs for all personnel tasked with delivering the service/s
- Provide personnel of a suitable level to deliver reports, in writing and in person, as needed to the Board of Directors, Finance & Audit Sub-Committee, BIAF Senior team, and at AGM
- Show how work will be properly controlled and reviewed
- Have significant experience of delivering the service within the charity/not for profit sector
- Demonstrate how the service can be delivered on time and to budget
- Set out a service provision timeframe and identify what is required from BIAF
- Provide a draft letter of engagement

Applicants must demonstrate that they have:

- Excellent communication skills and expertise
- Excellent team working and collaborative skills
- Be available as required by the BIAF team and have the capacity to respond quickly to requests

3 Submission

The tender should be laid out clearly following the format below, and referencing the various sections of this document.

3.1 Cost

A fully inclusive cost for each of the areas being tendered for - as set out at 2.3:

- Provide a Financial Breakdown for the service outlined in 2.3. *Summary of Services* including all fees, expenses, materials, other tangibles and any other expenses related to the delivery of the contract. Each section tendered for must be numbered and headed as:
 - 2.3a *External Audit*
 - 2.3b *Management Accounts & VAT Returns*
 - 2.3c *Payroll*
 - 2.3d *Other Support Services/Specialist Advice*
- Hourly rates – and any variation of rate across team members
- VAT Status: Advise if you are VAT registered (if applicable include your VAT number) and indicate all costs that are subject to VAT.
- The fee quoted should be on a 'best-bid' basis and remain fixed until completion of the tendering and contract process.

NB: The costs submitted will be fixed for the full period of the contract. BIAF will not accept an annual price increase without clear justification showing costs to the appointed service provider have increased. Tenderers should explain any mechanism they have in place for reviewing charges and provide details of categories of expenditure which might impact future costs.

3.2 Ability to deliver the services set out in Section 2.3 above

Provide a statement detailing how you are best placed to deliver this service. Give examples of contracts/work of a similar scale, volume and calibre of client, and provide a minimum of two client testimonials which illustrate and support how you meet the requirements outlined in 2.3.

3.3 Relevant Skills, Experience, Qualifications, Knowledge, refer to Section 2.4

Provide the information set out at Section 2.4, which includes methodology and details of your/the experience and relevant qualifications of those to be deployed on this contract. Submissions should include details of nominated individuals charged with the responsibility of delivering both the entire contract and/or specific service elements within it. Include full CVs for all persons involved in Delivery of the Service.

3.4 Added Value

Provide details of any added value you can bring to BIAF.

3.5 GDPR Legislation

Provide a statement confirming you have in place technical and organisational measures to ensure that data processing will (a) meet the requirements of GDPR legislation and (b) ensure the protection of the rights of the data subject.

3.6 Conflict of Interest – refer to section 1.13

A statement declaring there is no Conflict of Interest/ or identifying any perceived Conflict of Interest and giving information on how it will be managed, including *how you will manage separation of duties if tendering for more than one of the items at 2.3a to 2.3d.*

3.7 Conditions of Contract

Attention is drawn to the Conditions of Contract enclosed in Section 4. Applicants should ensure that any documentation submitted does not contain, or bear printed thereon, terms and conditions or general restrictions that conflict with Section 4.

4 Conditions of Contract

4.1 The Work

- 4.1.1 The appointee shall complete the work with reasonable skill, care and diligence in accordance with the contract.
- 4.1.2 The appointee shall provide BIAF with reports on the work at such intervals and in such form as BIAF require.
- 4.1.3 The nominated individual, responsible for management and operation of the overall contract, shall remain in that capacity unless by prior agreement with BIAF, or in the event of circumstances beyond the appointee's control.
- 4.1.4 BIAF reserves the right, by notice to the appointee to modify its requirements in relation to the work. Any alteration to the contract price or the completion date arising by reason of such modification shall be agreed between the parties. Failing agreement, the matter shall be determined by arbitration in accordance with the provisions of Condition 4.10.

4.2 Fees and Expenses

- 4.2.1 BIAF shall pay to the appointee fees at the rate specified in the contract and/or the Purchase Order.
- 4.2.2 BIAF shall reimburse the appointee the amount of all expenses reasonably and properly incurred in the performance of the work, in line with the expenses detailed in the tender proposal. The appointee will adhere to BIAF's Travel Policy and Travel Regulations as if s/he were an employee of BIAF. BIAF's travel policy is that employees are reimbursed the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of duties of their employment subject to the rules and rates laid down in the Travel Regulations. Nothing in this clause should be taken to mean that the appointee is an employee of BIAF.
- 4.2.3 Unless otherwise stated in the contract and/or the Purchase Order, payment will be made by the end of the month following that in which a valid and accurate invoice is received, for work completed to the satisfaction of BIAF.
- 4.2.4 Value Added Tax, where applicable, shall be shown separately on all invoices as a strictly net extra charge.
- 4.2.5 Expenses, where applicable, shall be shown separately on all invoices and shall include a breakdown of expenses.

4.3 Indemnities and Insurance

- 4.3.1 The appointee shall indemnify and keep indemnified BIAF against all actions, claims, demands, costs and expenses incurred by or made against BIAF in respect of any loss or damage which arises from any advice given or anything done or omitted to be done under this contract to the extent that such loss or damage is caused by the negligence or other wrongful act of the appointee, his servants or agents.
- 4.3.2 The appointee (if an individual) represents that s/he is regarded by all relevant crown bodies and agencies, such as Her Majesty's Revenue & Customs, as self-employed and accordingly, shall indemnify BIAF against any tax, national insurance contributions or similar impost for which BIAF may be liable in respect of the appointee by reason of this contract.
- 4.3.3 The appointee shall effect with an insurance company or companies acceptable to BIAF, a policy(ies) covering all the matters which are the subject of the indemnities and undertakings on the part of the appointee contained in this contract, in the sum of £500,000 at least in respect of one incident and unlimited in total, unless otherwise agreed by BIAF in writing.
- 4.3.4 If requested, a certificate evidencing the existence of such a policy(ies) shall be provided by the appointee to BIAF.

4.4 Employment Discrimination

4.4.1 The appointee shall not unlawfully discriminate within the meaning of any relevant legislation or any statutory modification or re-enactment thereof relating to discrimination in employment whether by race, ethnic or national origin, colour, creed, disability, political belief, membership of or activities as part of a trade union, social or economic class, sex or gender, sexual orientation, marital or parental status or other family circumstance or any other ground not relevant to good employment practice. The appointee shall take all reasonable steps to ensure the observance of these provisions by all servants, employees or agents of the appointee and all sub-contractors employed in the execution of the contract.

4.5 Confidentiality

4.5.1 The appointee shall not disclose, and shall ensure that their employees do not disclose, any information of a confidential nature obtained by them by reason of this contract except information which is in the public domain otherwise than by reason of a breach of this provision.

4.5.2 The provisions of this condition shall apply during the continuance of this contract and after its termination howsoever arising.

4.6 Termination

4.6.1 Either party shall be entitled to terminate this contract by giving not less than thirty days' notice to that effect.

4.6.2 Termination shall not prejudice or affect any right of action or remedy that shall have accrued or shall thereupon accrue to BIAF and shall not affect the continued operation of the contract during the notice period.

4.7 Recovery and Sums Due

4.7.1 Wherever under this contract any sum of money is recoverable from or payable by the appointee, that sum may be deducted from any sum then due, or which at any later time may become due, to the appointee under this contract or under any other agreement or contract with BIAF.

4.8 Assignment, Sub-Contracting and Procurement of Services

4.8.1 The appointee shall not assign or sub-contract any portion of the contract without the prior written consent of BIAF. Sub-contracting any part of the contract shall not relieve the appointee of any obligation or duty attributable to him/her under the contract or these Conditions.

4.8.2 Where BIAF has consented to the placing of sub-contracts, copies of each sub-contract shall be sent by the appointee to BIAF immediately.

4.8.3 The appointee shall abide by the procurement guidelines and requirements operated by BIAF. The appointee shall maintain records for the purchases of equipment, materials or services related to this agreement and shall make available such records to BIAF as and when requested.

4.9 Status of Contract

4.9.1 Nothing in the contract shall have the effect of making the appointee an employee of BIAF.

4.10 Arbitration

4.10.1 All disputes, differences or questions between the parties to the contract with respect to any matter or thing arising out of or relating to the contract other than a matter or thing as to which the decision of BIAF is under the contract to be final and conclusive, and except to the extent to which special provision for arbitration is made elsewhere in the contract, shall be referred to the arbitration of two persons one to be appointed by BIAF and one by the appointee, or their Umpire, in accordance with the provisions of the Arbitration Act 1950 or any statutory modification or re-enactment thereof.

4.11 Headings

4.11.1 The headings to Conditions shall not affect their interpretation.

4.12 Anti-Bribery and Anti-Corruption

4.12.1 The appointee shall:

- a) Comply with all applicable laws, regulations, codes and sanctions relating to anti-bribery and anti-corruption including but not limited to the Bribery Act 2010 ('Relevant Requirements').
- b) Not engage in any activity, practice or conduct which would constitute an offence under sections 1, 2 or 6 of the Bribery Act 2010 if such activity, practice or conduct had been carried out in the UK.
- c) Have and shall maintain in place throughout the term of this agreement its own policies and procedures, including but not limited to adequate procedures under the Bribery Act 2010 (section 7(2) and any guidance issued under section 9, sections 6(5) and 6(6) of that Act and section 8 of that Act respectively) to ensure compliance with the Relevant Requirements and will enforce them where appropriate.
- d) Ensure that all persons associated with the appointee, including employees and sub-contractors, or other persons who are performing services in connection with this agreement comply with this Clause.

4.12.2 In the event of any breach of this by the appointee or by anyone employed by them acting on their behalf (whether with or without the knowledge of the appointee):

- a) The appointee shall immediately give BIAF full details of any such breach and shall co-operate fully with BIAF in disclosing information and documents which BIAF may request.
- b) BIAF shall (without prejudice to any of its rights or remedies under this agreement or otherwise) be entitled by notice in writing to terminate this agreement immediately
- c) The appointee shall be liable for, and shall indemnify and keep BIAF indemnified, in respect of any and all loss resulting from such termination.

4.12.3 The decision of BIAF shall be final and conclusive in any dispute, difference or question arising in respect of:

- a) The interpretation of this Clause.
- b) The right of BIAF to terminate this agreement.
- c) The amount or value of any gift, consideration or commission.

4.13 Governing Law

4.13.1 These Conditions shall be governed by, and construed in accordance with Northern Ireland Law and the appointee hereby irrevocably submits to the jurisdiction of the relevant Courts. The submission to such jurisdiction shall not (and shall not be construed so as to) limit the right of BIAF to take proceedings against the appointee in any other court of competent jurisdiction.

4.14 General Data Protection Regulation (GDPR)

4.14.1 The General Data Protection Regulation (GDPR) came into force on 25th May 2018. The GDPR applies to Controllers (who say how and why personal data is processed) and Processors (who act on the Controller's behalf). GDPR applies to any public or private organisation processing personal data. Personal data means any information that relates to an identified or identifiable living subject, i.e. staff member, member of the public, customer etc. The contracts being procured as a part of this PR Tender will be subject to the GDPR, and the successful service provider will be a Processor.

Tenderers should note that:

- a) Suppliers will be expected to manage their own costs in relation to compliance with GDPR
- b) GDPR Processors now face direct legal obligations and they can be fined by the Information Commissioner's office (ICO)
- c) Both Controllers and Processors may face claims for compensation where they have not complied with their obligations under GDPR
- d) BIAF will not accept liability clauses the aim of which is to indemnify Processors against fines or claims under GDPR, as this undermines the principle that Processors are directly responsible for protection of personal data.
- e) The contract documents to be entered into by the successful supplier(s) will include specific obligations in relation to GDPR
- f) The pricing and supplementary information at Section 3, requires the tenderer to confirm that they have in place technical and organisation measures that are sufficient to ensure that the processing will (a) meet the requirements of GDPR legislation and (b) ensure the protection of the rights of the data subject.

Belfast International Arts Festival

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