INVITATION TO TENDER: EXTERNAL AUDIT SERVICES FOR ACTIVE GLOUCESTERSHIRE

1. Introduction

Active Gloucestershire is an independent charity and company limited by guarantee, working across Gloucestershire to create the conditions for people and communities to live healthy and happy lives through physical activity.

As Gloucestershire's Active Partnership and the backbone organisation for We Can Move, we work with partners across health, local government, the voluntary and community sector, education, sport and physical activity to tackle inequalities and create healthier communities.

We are seeking to appoint an external auditor who can provide independent assurance, proportionate challenge and practical insight, whilst understanding the opportunities and complexities of operating within a grant-funded charitable environment.

2. Contract Opportunity

Active Gloucestershire wishes to appoint an external auditor for an initial three-year period covering the audits of:

- Financial Year 2026/27
- Financial Year 2027/28
- Financial Year 2028/29

Subject to satisfactory performance and Board approval, the contract may be extended for a further two years.

We are seeking an audit partner with experience of:

- Charities and charitable companies
- Charity SORP reporting requirements
- Grant-funded organisations
- Governance, risk and assurance
- Public sector and partnership-funded environments

3. About Active Gloucestershire

Active Gloucestershire:

- Is a registered charity and company limited by guarantee
- Has a financial year end of 31st March
- Employs approximately 18 staff
- Reports through a Board of Trustees supported by a Finance, Risk & Audit Committee
- Operates using Xero, ApprovalMax and Telleroo
- Receives outsourced finance support and management accounting services from PEM
- Operates a mixture of restricted, designated and unrestricted funds

For the year ending 31st March 2026:

- Total income was £1.38m
- Total expenditure was £1.27m
- Total funds were £1.1m
- Sport England remained the organisation's principal funder, alongside Gloucestershire Integrated Care Board, local authorities and other partners

4. Scope of Services

The appointed auditor will be expected to provide the following services.

Statutory Audit
Undertake the annual statutory audit in accordance with relevant legislation, auditing standards and Charity SORP requirements.

Statutory Accounts
Tenderers should confirm whether their proposal includes:

- Preparation of statutory financial statements; and/or
- Review and finalisation of financial statements prepared by Active Gloucestershire and its finance support provider.

Governance and Assurance
Provide:

- Annual Audit Findings Report
- Management Letter
- Recommendations relating to internal controls and financial management
- Presentation of findings to the Finance, Risk & Audit Committee

Attendance at one Finance, Risk & Audit Committee meeting per year should be included within the proposed fee.

Professional Advice
Provide access to appropriately qualified specialists who can advise, where required, on:

- Charity accounting and reporting
- Charity SORP developments
- Governance and assurance
- Emerging regulatory requirements

Any additional work outside the agreed scope will be subject to separate agreement.

5. Audit Timetable

The appointed auditor will be expected to work collaboratively with Active Gloucestershire to deliver the annual audit in accordance with the timetable below.

Activity	Target Timescale
Audit planning meeting	February
Year-end information provided	Early May
Audit fieldwork completed	By 31st May
Draft accounts and audit findings issued	By 30th June
Presentation to Finance, Risk & Audit Committee	July
Board approval of accounts	By 30th September
Statutory filing completion	Following approval and within statutory deadlines

A proactive and "no surprises" approach to communication is expected throughout the audit process.

6. Transition Arrangements

A smooth transition from the current auditor is a key requirement of this tender.
Tenderers should outline how they would:

- Manage knowledge transfer from the outgoing auditor
- Review previous audit findings and recommendations
- Establish first-year planning arrangements
- Ensure continuity and minimise disruption

7. Tender Response Requirements

Tenderers should provide:

Organisation Profile

- Overview of the firm
- Charity sector experience
- Relevant professional registrations and accreditations

Audit Approach

- Proposed methodology
- Risk-based approach
- Communication arrangements
- Use of technology

Relevant Experience

Examples of similar organisations, particularly:

- Charities
- Grant-funded organisations
- Organisations of comparable size and complexity

Proposed Team

- Lead Audit Partner
- Audit Manager
- Day-to-day contact
- Relevant qualifications and experience

References

Contact details for two current clients of a similar size and complexity, preferably within the charity sector

Independence

Confirmation of auditor independence and disclosure of any actual or potential conflicts of interest.

Fees

Please provide:

- Annual audit fee for each year of the initial three-year contract period
- Statutory accounts preparation fee (where applicable)
- Additional service rates
- Details of any expected annual fee increases
- Assumptions and exclusions

We recognise that the core statutory audit service will be broadly standard across providers. We are therefore particularly interested in how each firm will work with us, communicate throughout the process, understand our charitable and grant-funded context, support a smooth transition, and provide proportionate insight and challenge to trustees and management.

8. How to Submit a Tender

Tender responses should be submitted by email to Kirsty Dunleavy-Harris, CEO, at kirstydunleavy-harris@activegloucestershire.org by 5.00pm on Friday 25th September 2026.

Submissions should include the information requested in section 7 and clearly state any assumptions, exclusions or optional services. Clarification questions should be submitted by Friday 11th September 2026 so that responses can be shared with all tenderers by Tuesday 15th September 2026.

Active Gloucestershire reserves the right to invite shortlisted firms to interview before making a final appointment.

9. Tender Timetable

Activity	**Date**
Invitation to Tender issued	Friday 4th September 2026
Clarification questions deadline	Friday 18th September 2026
Tender submission deadline	5.00pm on Friday 25th September 2026
Board approval and appointment	Oct 2026
Transition period	October 2026 to December 2026
First audit planning meeting	Feb 2027

10. What Success Looks Like

The successful auditor will:

- Deliver a high-quality and proportionate audit
- Understand the charity, physical activity and grant-funded sectors
- Provide constructive challenge and governance insight
- Build strong relationships with trustees, management and finance support providers
- Maintain continuity of service throughout the contract period
- Deliver a smooth transition from the current auditor
- Support Active Gloucestershire's commitment to strong governance, transparency and financial stewardship