

British Curling Audit Services Tender
For Accountancy Services (Audit of Annual Accounts)
Version: 1.0 20 January 2023



Background Profile

British Curling (BC) is the Governing Body responsible for delivering medal winning moments at Olympic, Paralympic, World and European Championships and as such we are one of the most successful British Winter Olympic sports.

British Curling has an annual turnover of around £2.1m, with income comprised of investment from UK Sport (1.9m), sportscotland (£188k) and Sport England (£40k). British Curling employs 12 staff with its head office based at the National Curling Academy in Stirling. We are the only British performance programme based in Scotland and we are now at the start of a new Olympic and Paralympic Winter Games cycle, as we look to build on the successes enjoyed in Beijing 2022. British Curling currently utilises 'Xero' accounting software, operated by well trained and experienced staff.

Invitation to Tender

- a. British Curling, a company limited by guarantee registered with Companies House (SC304110), invites tenders for the provision of Accountancy Services (Audit of Annual Accounts).
- b. It is anticipated that the contract for services will be for 5 financial years ending in September 2026, year ended 30 September 2022 being the first year.

The Project

The Service Provider shall provide the following Accountancy Services to BC:

- a. To audit and certify finalised annual accounts for British Curling (SC304110) in any given year and to submit these to Companies House;
- b. To prepare annual tax computations for British Curling (Form CT600) in any given year and to submit these to His Majesty's Revenue and Customs (HMRC);
- c. To attend the British Curling Annual General Meeting if requested to do so.

Communication

Those interested parties may submit enquiries regarding clarification or interpretation of the brief to the Performance Operations Manager, at: British Curling, The National Curling Academy, The Peak, Stirling Sports Village, Forthside Way, Stirling, FK8 1QZ; or via telephone on 07718 986910.

Mistakes

Information supplied to those tendering in writing, or contained in any notified publication, is only for general guidance in the preparation of a Proposal. Those submitting a tender must satisfy themselves - by their own investigations - with regard to the accuracy of any such information, and no responsibility is accepted by British Curling for any direct or consequential loss or damage, of whatever kind and howsoever caused, arising from the use by those submitting a tender of such information.

Contract

This Invitation to Tender (ITT) is not a contract offer by British Curling and, therefore, a response to this ITT does not bind British Curling in any way. In the event of award, the successful proposal will be governed by the terms and conditions attached as an Appendix to this tender.

Confidentiality

Those submitting a tender may not make any statements, speeches, or broadcasts or issue any news releases, articles, brochures, advertisements, or any other written material, or cause any information to be published electronically, with respect to any matter regarding this ITT, including any parties participation in the ITT process, any decision of British Curling, and any subsequent award of contract or activity relating to this ITT, without the prior written approval of British Curling.

Expenses

All costs, expenses or charges incurred by the those submitting a tender in the preparation of a proposal, whether a proposal is submitted to British Curling or not, must be borne by the party preparing the tender and may not be charged to British Curling under any circumstances.

Changes to Tender Procedure

British Curling reserves the right to change the tender timetable, to reject any or all of the Proposals received or not to invite any tenderer to proceed further. Under no circumstances shall British Curling incur any liability in respect thereof.

Pricing Information

- a. All prices should be provided and must be firm and valid until the end of the contract. The costs below must be fully inclusive of all expenses and administrative costs that are necessary for the completion of this contract.
- b. All prices quoted must be inclusive of VAT and quoted in pounds sterling and state the amount of VAT due.

Submission Arrangements

- a. Tenders should be submitted electronically to the following email address 'finance@britishcurling.org.uk' by 1200 hours on Monday 20th February 2023. Late proposals will not be considered.
- b. Submitted Tenders should extend to no more than 4 sides of A4 and – in addition to covering the elements contained within this ITT document – contain the following information:
 - i. The name of the firm/individual submitting the Tender, including full contact details;
 - ii. The lead contact and support personnel (if appropriate);
 - iii. Relevant experience of provision to the SME and/or sports sector.

Selection

- a. All tenders received by the stipulated closing date will be evaluated by the British Curling Audit Committee, who will have sole responsibility for appointing the successful Service Provider.
- b. The selection criteria and weighting to be used in consideration of selecting the most economically advantageous tender is a score of 50% on qualitative aspects and 50% on pricing as follows:

Value for Money (Tender Cost)	50%
Experience of the organisation submitting the ITT	20%
Quality of the proposed approach to the elements of the work outlined in this ITT	20%
Added Value, Innovation and Corporate Social Responsibility	10%

- c. Alternatively, there may be no clear 'winner' and British Curling may elect not to proceed with any of the received bids.

Procurement Timetable

The outline procurement timetable is shown below and may be subject to change.

Procurement Milestone	Responsibility	Completion Date
Tender issued	British Curling	23 February 2023

Tender return date (Deadline: 1200 hours)	Tenderers	20 February 2023
Issue of Contract Award Letter	British Curling	06 March 2023
Contract commences	Tenderer	01 April 2023

APPENDIX 1: STANDARD TERMS & CONDITIONS

CONTRACT FOR: ACCOUNTING SERVICES (AUDIT OF ANNUAL ACCOUNTS)

This Agreement may only be varied with the written agreement of the Client. No terms or conditions put forward at any time by the Service Provider shall form any part of the Agreement unless specifically agreed in writing by the Client.

1. Definitions

In this Agreement:

- 1.1 “Agreement” means the Agreement between the Client and the Service Provider consisting of:
 - a) the Award Letter;
 - b) this Agreement and;
 - c) any other documents (or parts thereof) specified in the Agreement Award Letter;
- 1.2 “Award Letter” means the document awarding the Service Contract to the successful Tenderer by the Client;
- 1.3 “Client” means British Curling, whose principal place of business is at The National Curling Academy, The Peak, Stirling Sports Village, Forthside Way, Stirling, FK8 1QZ;
- 1.4 “Service Provider” means the person, firm or company to whom the Award Letter is issued; and
- 1.5 “Project” means the services to be provided as specified in the Agreement.

2. The Project

- 2.1 The Service Provider shall complete the Project with reasonable skill, care and diligence in accordance with the Agreement.
- 2.2 The Service Provider shall provide the Client with such reports of its work on the Project at such intervals in such form as the Client may from time to time require.
- 2.3 The Client reserves the right by notice to the Service Provider to modify the Client’s requirements in relation to the Project and any alteration to the Fees and Expenses specified in the Award Letter 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 clause 5.4.

3. Service Provider's Personnel

- 3.1 The Service Provider shall make available for the purposes of the Project any individuals named as key personnel. The Service Provider shall provide the Client with a list of the names and addresses of all those regarded by the Service Provider as key personnel and, if and when instructed by the Client, all other persons who may at any time be concerned with the Project or any part of it, specifying in each case the capacities in which they are so concerned and giving such other particulars and evidence of identity and other supporting evidence as the Client may reasonably require. The Client may at any time by notice to the Service Provider designate any person concerned with the Project or any part of it as a key person. The Service Provider shall not without the prior written approval of the Client make any changes in the key personnel referred to in this clause.
- 3.2 The decision of the Client shall be final and conclusive as to whether any person is to be admitted to or is not to become involved in or is to be removed from involvement in the Project or as to the designation or approval of key personnel and as to whether the Service Provider has furnished the information or taken the steps required of the Service Provider by this clause.
- 3.3 The Service Provider shall bear the cost of any notice, instruction or decision of the Client under this clause 8.1.

4. Change to Agreement Requirements

- 4.1 The Client may order any variation to any part of the Services that for any other reason shall in the Client's opinion be desirable. Any such variation may include (but shall not be restricted to) additions, omissions, alterations, substitutions to the Services and changes in quality, form, character, kind, timing, method or sequence of the Services.
- 4.2 Save as otherwise provided herein, no variation of the Services as provided for in clause 8.3 hereof shall be valid unless given or confirmed in the form of an order given by the Client. All such orders shall be given in writing provided that if for any reason the Client shall find it necessary to give any such order orally in the first instance the Service Provider shall comply with such oral order which must be confirmed in writing by the Client within 2 working days of the giving of such oral order by the Client, failing which the variation made by such oral order shall cease to have effect on the expiry of the said 2 working day period.
- 4.3 Where any such variation of the Services made in accordance with clauses 8.3 and 8.4 has affected or may affect the costs incurred by the Service Provider in providing the

Services, the Service Provider will notify the Client in writing of the effect which it has had or may have on the said costs and such notification shall be considered by the Client, who shall take all of the facts into account (including such information as may be provided by the Service Provider in respect of the effect which such variation has had or may have on the costs incurred by the Service Provider in providing the services) and may authorise such alteration to the sums to be paid to the Service Provider in accordance with the provisions of the Agreement as are, in the Client's opinion, appropriate and reasonable in the circumstances.

5. Fees and Expenses

- 5.1 The Client shall pay to the Service Provider fees and expenses at the rate specified in the Award Letter.
- 5.2 The Service Provider shall be entitled to be reimbursed by the Client only for expenses reasonably and properly incurred by the Service Provider in the performance of the duties hereunder, subject to the prior the written consent of the Client and the production of such evidence thereof as the Client may reasonably require.
- 5.3 Unless otherwise stated in the Agreement, payment will be made within 30 days of receipt and agreement of invoices, submitted monthly in arrears, for work completed to the satisfaction of the Client.
- 5.4 Value Added Tax, where applicable, shall be shown separately on all invoices as a strictly net extra charge.
- 5.5 Notwithstanding clause 9.2 of the Agreement the Service Provider may assign to another person (an "assignee") the right to receive payment of the fees or expenses or any part thereof due to the Service Provider under the Agreement subject to:
- a) deduction of sums in respect of which the Client exercises its right of recovery under clause 9.3 of the Agreement and;
 - b) all the related rights of the Client under the Agreement in relation to the recovery of sums due but unpaid. The Service Provider shall notify or procure that any assignee notifies the Client of any variations to the arrangements for payment of the fees and expenses or for handling invoices, in each case in good time to enable the Client to redirect payments or invoices accordingly. In the absence of such notification the Client shall be under no obligation to vary the Client's arrangements for payment of the fees or expenses or for handling invoices.

6. Audit

6.1 The Service Provider shall keep and maintain until 2 years after the Agreement has been completed, records to the satisfaction of the Client of all expenditures which are reimbursable by the Client and of the hours worked and costs incurred by the Service Provider or in connection with any employees of the Service Provider paid for by the Client on a time charge basis. The Service Provider shall on request afford the Client or the Client's representatives such access to those records as may be required by the Client in connection with the Agreement.

7. Intellectual Property

7.1 All Intellectual Property conceived or made by the Service Provider in the course of providing the Services will belong to the Client and the Service Provider hereby assigns and agrees to assign all its interest therein to the Client or its nominee. Whenever requested to do so by the Client, the Service Provider will, at the Service Provider's expense, execute any and all applications, assignments or other instruments which the Client deems necessary to give effect thereto.

7.2 The Client grants the Service Provider a licence to use the Intellectual Property conceived or made by Service Provider in the course of providing the Services for the purposes of fulfilling its obligations under the Agreement during the term of the Agreement or for such other purposes and on such terms as the Client and the Service Provider shall agree in writing from time to time. For the avoidance of doubt the Service Provider shall have no right to use the Intellectual Property created as a result of the Agreement other than as granted in this clause 13.1 and shall not be entitled to grant any sub-licence of any Intellectual Property conceived or made by the Service Provider in the course of providing the Services without the prior consent of the Client in writing.

7.3 The Service Provider warrants and agrees that, in the course of providing the Services to the Client, the Service Provider shall not infringe the intellectual property or confidential information of any other party and that anything produced by the Service Provider may be freely used by the Client.

7.4 The Service Provider agrees to indemnify the Client and kept it indemnified at all times against all or any costs, claims, damages or expenses incurred by the Client, or for which the Client may become liable, with respect to any intellectual property infringement claim or other claim relating to the provision of the Services to the Client.

7.5 For the purposes of the Agreement "Intellectual Property" means any patent, know how, trade mark, service mark, trade name, registered design, copyright, moral right,

unregistered design right, database right, semi-conductor topography right or any other industrial or commercial right including any application for registration or protection of the same of anywhere in the world.

7.6 The provisions of this clause 12 shall apply during the continuance of the Agreement and after its termination howsoever arising.

8. Indemnities and Insurance

8.1 Subject to the limitations of liability set out in clause 18, the Service Provider shall indemnify the Client against all costs, losses, liabilities or expenses (including without prejudice to the foregoing generality, reasonable legal expenses) incurred by the Client and arising directly out of any breach on the part of the Service Provider of their obligations to the Client and in terms of the Agreement or from any act of negligence, omission, wilful default or breach of statutory duty on the part of the Service Provider, its employees or its agents in carrying out its obligations under the Agreement.

8.2 The Service Provider (if an individual) represents that the Service Provider is regarded by both the HM Revenue and Customs and the Department of Work and Pensions as self-employed and accordingly shall indemnify the Client against any tax, national insurance contributions or similar impost for which the Client may be liable in respect of the Service Provider by reason of the Agreement.

8.3 The Service Provider shall maintain in force during the period of engagement the following full and comprehensive insurance policies and shall, upon receipt of the Client's request, exhibit to the Client evidence of such insurance to the Client's satisfaction:-

- a) Public Liability Insurance of an amount acceptable to the Client;
- b) Employer's Liability Insurance of an amount acceptable to the Client;
- c) Professional Indemnity Insurance of an amount acceptable to the Client.

8.4 The Service Provider shall comply with all terms and conditions of the insurance policies at all times. If cover under the insurance policies shall lapse or not be renewed or be changed in any material way or if the Service Provider is aware of any reason why the cover under the insurance policies may lapse or not be renewed or be changed in any material way, the Service Provider shall notify the Client without delay.

9. Termination

9.1 The Client may at any time immediately terminate the Agreement by notice in writing and without compensation or damages due to the Service Provider, but without

prejudice to any other rights or remedies the Client may have at law to terminate the Agreement immediately, upon the occurrence of any of the following events:-

- a) where the Service Provider commits any material breach of this Agreement;
- b) where the Service Provider commits any persistent breach of the terms of the Agreement;
- c) where the Service Provider commits any breach of the Agreement, which (in the case of a breach capable of remedy) has not been remedied within 14 days of receipt of a written notice from the Client specifying the nature of the breach and requiring it to be remedied;
- d) where the Service Provider is an individual and if a petition is presented for the Service Provider's bankruptcy or the sequestration of the Service Provider's estate or a criminal bankruptcy order is made against the Service Provider, or the Service Provider makes any composition or arrangement with or for the benefit of creditors, or makes any conveyance or assignment for the benefit of creditors, or if an administrator or trustee is appointed to manage the Service Provider's affairs;
- e) where the Service Provider is a company, if the company passes a resolution for winding-up or the court makes an administration order or a winding-up order, or the company makes a composition or arrangement with its creditors, or an administrator, administrative receiver, receiver or manager is appointed by a creditor or by the court, or possession is taken of any of its property under the terms of a floating charge;
- f) where the Service Provider is an individual who dies or becomes of unsound mind or a patient for the purposes of any laws relating to mental health;
- g) where the Service Provider provides inadequate services;
- h) where the Service Provider is unable to carry out the services for any reason for a continuous period of 30 days;
- i) where the Service Provider commits an act that is deemed by the Client to be so serious that the continuation of the Agreement cannot be permitted;
- j) where the Service Provider conducts itself in a manner which, in the reasonable opinion of the Client, brings or is likely to bring the Client into disrepute.

9.2 In addition to the rights of termination under clause 20, the Client shall at any time be entitled to terminate the Agreement by giving to the Service Provider not less than 7 days' notice to that effect.

9.3 Any delay by the Client in exercising its rights to terminate under clauses 20 or 21 shall not constitute a waiver thereof.

9.4 Termination under clauses 20 and 21 shall not prejudice or affect any right of action or remedy which shall have accrued or shall thereupon accrue to the Client.

9.5 In the event of termination by the Client under clauses 20 or 21, the total sum payable by the Client shall comprise a fee which takes into account the work actually completed to the Client's satisfaction within the aims, objectives and clauses of the Agreement. If this sum is less than the fees already paid, the Service Provider will refund the difference to the Client. If the work is not completed in accordance with the prescribed time-scale, the Client may make appropriate deductions from the final fee payable as detailed in clause 9.2.

10. Return of Documents

10.1 Where the Agreement has been terminated by the Client, the Service Provider will promptly upon the termination of the Agreement:-

- a) if required to do so by the Client, prepare and submit to the Client a report on the work done prior to the termination and making such recommendations as may be based on the work done prior to termination;
- b) return to the Client any document, paper, material or information supplied by or obtained from the Client in connection with the Agreement, or extracted from such documents, papers, materials or information; and
- c) irretrievably delete any information relating to the Client stored on any magnetic or optical disk or memory and all matter derived from such sources which is in its possession or under its control outside the premises of the Client.

11. Recovery of Sums Due

Wherever under the Agreement any sum of money is recoverable from or payable by the Service Provider, that sum may be deducted from any sum then due or which at any later time may become due, to the Service Provider under the Agreement or under any other agreement or contract with the Client

12. Bribery

The Service Provider shall comply with the Bribery Act 2010. In particular, the Service Provider shall not commit any act or omission which causes or could cause it to breach, or commit an offence under any laws relating to anti-bribery and/or anti- corruption. The Service Provider shall keep accurate and up to date records showing all payments made and received and all other advantages given and received by it in connection with the Agreement and the steps taken to ensure compliance.

13. Discrimination

13.1 The Service Provider shall not unlawfully discriminate either directly or indirectly on such grounds as age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, sexual orientation, political or other opinion and without prejudice to the generality of the foregoing, the Service Provider shall not unlawfully discriminate within the meaning and scope of the Equality Act 2010, the Human Rights Act 1998 or other relevant or equivalent legislation, or any statutory modification or re-enactment thereof relating to discrimination in employment.

13.2 The Service Provider shall take all reasonable steps to secure the observance and compliance of this clause by all its employees, agents and/or representatives.

14. Confidential Information

14.1 The Service Provider acknowledges that in the course of the provision of the Services it will have access to confidential information relating to the business of the Client. The Service Provider shall not (except in the proper course of its duties) during its engagement or at any time thereafter improperly use or disclose to any third party any confidential or sensitive information relating to the business of the Client.

15. Data Protection

The Client may process third party personal data in connection with its business. Any access to or processing of any such data by the Service Provider will at all times be subject to the Data Protection Act 1998 and the Client's Data Protection Policy.

16. Force Majeure

16.1 Neither the Service Provider nor the Client shall be liable for failure to perform its obligations under the Agreement if such failure results from any acts or events beyond its reasonable control.

16.2 Neither party shall be in breach of the Agreement nor liable for delay in performing, or failure to perform, any of its obligations under the Agreement if such delay or failure result from events, circumstances or causes beyond its reasonable control. In such circumstances the affected party shall be entitled to a reasonable extension of the time for performing such obligations, provided that if the period of delay or non-performance continues for four (4) weeks/months, the party not affected may terminate the Agreement by giving 14 days' written notice to other party.

17. Assignment and Sub-Contracting

The Service Provider shall not assign or sub-contract any portion of the Agreement without the prior written consent of the Client. Sub-contracting any part of the



Agreement shall not relieve the Service Provider of any obligation or duty attributable to the Service Provider under the Agreement.

18. Arbitration

In the event of any dispute arising between the parties as to the interpretation of the Agreement, the parties hereby agree to submit the dispute to a sole arbiter to be mutually appointed. In the event of failure to agree on the appointment the arbiter (within 28 days of wither party requesting the other to do so), the dispute shall be submitted to a sole arbiter to be appointed by the President of the Law Society of Scotland. The decision of the arbiter shall be final and binding on both parties.

19. Headings

The headings to these clauses shall not affect their interpretation.

20. Entire Agreement

The Agreement constitutes the entire understanding between the parties relating to the subject matter of the Agreement and, save as may be expressly referred to or referenced herein, supersedes all prior representations, negotiations or understandings with respect hereto.

21. Governing Laws

The Agreement shall be governed by and construed in accordance with Scottish law and the Service Provider hereby irrevocably submits to the jurisdiction of the Scottish courts. The submission to such jurisdiction shall not (and shall not be construed so as to) limit the right of the Client to take proceedings against the Service Provider in any other court of competent jurisdiction, nor shall the taking of proceedings in any one or more jurisdictions preclude the taking of proceedings in any other jurisdiction, whether concurrently or not.