

Invitation to Tender

External Audit and Audit Related Services

Issue date	Deadline for indication of intention to submit response	Deadline for submission of response
Thursday 15 January 2026	Wednesday 21 January 2026	Wednesday 28 January 2026

All enquiries relating to this invitation to tender should be directed to:

Richard Carter
Procurement Manager
Email: rcarter@worldskillsuk.org

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Guidance Notes

1. The information disclosed in this document will be used to select a supplier to provide services to WorldSkills UK. However, any response based on this document does not imply any representation by WorldSkills UK as to the supplier's financial stability, professional competence or ability in any way to provide the goods and/or services.
2. WorldSkills UK reserves the right to reject a supplier if it deems:
 - a) the supplier's commercial history is unstable or unsound e.g. relevant convictions or professional misconduct
 - b) the supplier's financial and economic standing is insufficient to sustain the contract
 - c) the supplier fails to submit all documents requested or to sign the declaration; and/or
 - d) any other material matter.
3. If the supplier is part of a group of companies, please respond specifically for the company not for the group.
4. Any costs or charges arising out of the supplier's proposal or in any way incurred with respect to the consideration of the supplier's proposal, whether or not finally submitted or accepted, shall be borne by the supplier.
5. Evaluation of tenders received by WorldSkills UK will principally be made on the basis of economic and contractor ability to perform a job of this nature in a timely manner (further detail is offered in Section Numbers 4, 5 and 6).
6. This tender is not an offer to contract. Issuance of the Invitation to Tender and the subsequent receipt and evaluation of the supplier's response by WorldSkills UK does not commit WorldSkills UK to award a contract to any supplier, even if all elements of the tender are met. Only the execution of a written contract will obligate WorldSkills UK in accordance with the terms and conditions contained in such contract.
7. WorldSkills UK reserves the right to accept or reject any responses to this Invitation to Tender, and to enter into discussion and/or negotiations with more than one supplier at the same time, should such action be in the best interest of WorldSkills UK.
8. The supplier must check to ensure that all required documentation is submitted. Any documents included should be clearly marked with the supplier's name.
9. The provision of any false information will disqualify the applicant from consideration for inclusion on the WorldSkills UK approved Invitation to Tender List.
10. WorldSkills UK will treat the information provided by the supplier as part of the response as private and confidential.
11. Please submit Appendix A - Notification of Intention to Submit Response by Wednesday 21 January 2026 to the named contact in point 12 below.
12. Please submit a tender Response to this Invitation to Tender by Wednesday 28 January 2026, and any supporting documents, clearly marked 'INVITATION TO TENDER RESPONSE – ITT External Audit and Audit Related Services', to:

Richard Carter
Procurement Manager
Email: rcarter@worldskillsuk.org

13. A response must be accompanied by the Appendix B - Declaration Form, and must be signed by a person duly authorised by the supplier.
14. WorldSkills UK welcomes queries regarding this ITT from suppliers. All queries and responses will be logged, and shared with all invited suppliers, and published on the WorldSkills UK website, up to the deadline date for the submission of Appendix A – Notification of Intention to Submit Response. After this deadline, Queries and Responses will be shared only with the suppliers who have submitted an Appendix A – Notification of Intention to Submit Response. All queries must be submitted in writing to Richard Carter, rcarter@worldskillsuk.org

1.0 Background

Introduction to WorldSkills UK

WorldSkills UK is an independent charity and a partnership between employers, education, and governments. Together, we are using international best practice to raise standards in apprenticeships and technical education so more young people and employers succeed.

We are a proud member of WorldSkills, a global movement of over 80 countries. WorldSkills supports young people across the world via competitions-based training, assessment and benchmarking, with members' national teams ultimately testing their ability to achieve world-class standards in the biennial 'skills Olympics'. The insights we gain from training as part of this global network help us raise standards across the UK.

We innovate to help employers: by benchmarking with skills systems from across the world to inform policy and practice, ensuring high-quality skills and boosting the UK economy.

We develop educators: by sharing international best practice, to deliver high quality training and assessment.

We inspire young people: whatever their background, to choose high-quality apprenticeships and technical education as a prestigious career route.

Our vision – Apprenticeships and technical education are prestigious career routes for all young people.

Our mission – To improve the quality of apprenticeships and technical education for the benefit of all young people and employers.

WorldSkills UK is a registered charity (No. 1001586) and a company (No. 02535199) limited by membership guarantees. Registered office address: 52-54 St John Street, London EC1M 4HF.

Annual turnover – WorldSkills UK has an annual turnover of approximately £7m of which about 80% is a Department for Education grant.

2.0 Context of Requirements

The purpose of this Invitation to Tender is to invite proposals for the provision of external Audit and audit related services for the charity and any subsidiary companies that may be established. The

contract will be for an initial three-year period starting from the 1 April 2026 and will include the audit for the current financial year, which ends on the 31 March 2026. The contract be subject to annual re-appointment by the Board of Trustees at their meeting in the Third quarter of the financial year.

3.0. Scope of this Invitation to Tender

WorldSkills UK invites tenders from suitable qualified and competent registered auditors with a high level of knowledge and understanding of the charity sector for the function of external audit. The external audit and services required will include but not limited to:

- Planning, management and execution of the annual audit of WorldSkills UK's Financial Statements and Trustee's annual report
- Perform assurance procedure on the grant claim for the monies receivable for the Department for Education (DfE) under its Grant Funding Agreement in respect of the annual Certification of Expenditure.
- Provide technical advice on all aspects of accounting and financial reporting.
- Updating the Trustees with changes in legislation and regulation. Reporting on external audit progress to WorldSkills UK's Management, including attendance at Committee meetings and Board meetings if and when required and as appropriate
- Provision of advice to WorldSkills UK Management in particular the Chief Executive, the Chair of the Finance, Risk and Audit Committee plus the Director of Finance & Procurement and Financial Controller on accounting and financial matters
- Liaison and coordination with Financial Controller to ensure full exchange of information
- Submission of Financial Statement & Report to the Charity Commission and Companies House Reporting

Department for Education (DfE) Grant Audit – annually (signed by 30 June)

Audited Accounts – annually (signed November / December).

Meetings and Communication

Attendance (virtually or in person) at:

- Audit planning meeting
- Trustees' meeting where the audited accounts are approved (if required)

Ongoing liaison with management, including finance and grants teams

4.0 Detailed Requirements

Tenders should include the following information:

- The fee for the first year of the contract period specifying what is included in the charge
- Costs should be provided on a per hour basis for any additional advice or services that may be required from time to time
- An indication of the level of fees that would be charged in the subsequent periods of the contract
- A schedule of hourly rates for each level of fee earning staff
- CVs of senior staff such as the Audit Partner and Manager plus key supporting personnel who would conduct the external audit
- An explanation of the external audit approach that would be used including the firm's policy in relation to maintenance of continuity of staff involved in the audit. Details of relevant experience within the charity sector and the business activities and issues addressed.
- Details of references that might be used by WorldSkills UK
- Details of any relevant services that may be appropriate to the needs of WorldSkills UK such as VAT advice.

5.0. Data Protection

Supplier and any partners / subcontractors must be able to show documentary evidence of their compliance with the following:

- current appropriate registration with the ICO.
- up-to-date company-wide Privacy Policy which includes the data processing activities to be undertaken as part of any contract awarded.
- published up-to-date Privacy Notice, including name and details of Data Protection Officer / Manager, as appropriate.
- appropriate policies and procedures in place for managing complete and accurate records, management of rights of the data subject, and incident management.

6.0 Timescales and Deadlines

It is envisaged (as per the timescales in Section 8) that the contract for this project will be awarded no later than Monday 23 March 2026. The indicative timescales for key milestones that WorldSkills UK are working to, and would look for the appointed supplier to work to, are as follows:

<u>Activity</u>	<u>Deadline*</u>
• Meeting with supplier to agree contract	February 2026
• Contract signed and returned	March 2026
• Contract commencement	April 2026
• Completion and delivery of activity	March 2029

Following evaluation of the tenders received, a shortlist of Tenderers may be required to attend a virtual interview. WorldSkills UK reserves the right to appoint based on proposals alone.

* WorldSkills UK reserves the right to alter the deadlines, as and when required; suitable notice would be provided to the nominated supplier.

In addition to the above defined activities, additional meetings to satisfy the requirement to consult with WorldSkills UK throughout will be required to be set up.

7.0 Process

7.1 Evaluation of Submissions

Responses to this Invitation to Tender will be evaluated against the following criteria:

- Value for money
- Demonstration of an understanding of the activities required to meet the detailed requirements and expertise within each given area
- The proposed organisation and management of the activities required to meet the detailed requirements
- The proposed supplier's compliance with the Data Protection requirements stated in Section 5.
- The proposed supplier's ability to demonstrate experience in delivering similar projects to the satisfaction of the customer

7.2 Scoring criteria

- Score 5 Excellent – Exceeds the Required Standard (Response includes additional detailed elements, over and above those requested)
- Score 4 Good – Meets the Standard Required (Response is comprehensive in detailing all requested information)
- Score 3 Partially Meets – Meets the Required Standard in Most Aspects (Response meets the standard in most aspects, but fails to provide details in some areas, overall adequate response)
- Score 2 Limited – Does not Meet the Standard in Most Aspects (Response includes limited information, and fails to respond directly in the majority of areas)
- Score 1 Fails to Meet – Fails to Meet the Standard (Response fails to meet the standard, with inadequate detail and / or no responses to requested areas)

8.0 Timescales

The key milestones in this tender process are as follows:

<u>Activity</u>	<u>Deadline</u>
ITT Issue Date	Thursday 15 January 2026
Deadline for submission of Appendix A	Wednesday 21 January 2026
Deadline for submission of Tender Response and Appendix B	Wednesday 28 January 2026
Analysis and assessment of responses	Thursday 29 January 2026
Shortlisted suppliers Virtual Pitches	Wednesday 4 February 2026
Final Assessments	Thursday 5 February 2026
Successful Supplier Notification sent	W/C Monday 9 February 2026
Unsuccessful Suppliers Notifications sent	W/C Monday 9 February 2026
Successful Supplier Contract Clarification Meeting	W/C Monday 16 February 2026
Contract commencement date	Wednesday 1 April 2026

9.0 Expected Response Requirements

9.1 Executive Summary

The Executive Summary should focus on the key features of the response, including all key assumptions made (but excluding all financial information).

The objective of the Executive Summary is to provide WorldSkills UK with a clear, concise and complete summary of the response together with an insight into the reasoning and rationale behind the response. It should highlight the key strengths of the response to demonstrate how the tender represents value for money.

The Executive Summary must only contain information drawn from other areas of the response and must not contain any new material.

9.2 Delivery Plan

The Delivery Plan should focus on how the requirements of this Invitation to Tender will be met. Essentially, it is an insight into how the supplier will tackle this project to achieve the required results.

Timescales should be provided (with reference to the Outline of Delivery Timescales in Section Number 6), and should also include the following:

- The overall approach you would take to the project
- A delivery plan including milestones
- Outline of the project team structure, including staff levels of expertise, and roles and responsibilities on the project

- Details of the project management processes, including quality assurance, delivery to deadlines and budget
- Data Protection compliance
- Any key points you consider should be considered.

9.3 Budget and Costs Analysis

The Budget and Costs Analysis should detail the breakdown of costs for undertaking this project, including:

- Management and administration breakdown of the planning and delivery costs (hourly / daily rates and number of hours / days etc).
- Staff delivery costs (hourly / daily rates and number of hours / days etc).
- Travel / mileage costs.
- Resources / materials / other costs (these must be detailed) etc.

Where there is an appropriate proposal on a part-investment or part-sponsorship opportunity, this should be detailed specifically in this section of the Response.

The delivery organisation will be required to keep full financial records of all delivery costs and will be subject to range of reporting requirements throughout the life of the project.

Tenders must clearly demonstrate value for money, and cost saving efficiency throughout the proposed budget.

9.4 Examples of Previous Similar Projects

Detail two examples of projects of a similar scale and complexity that the supplier has undertaken in the last two years. This should include highlights and any lessons learned as a result of these projects.

9.5 Details of Referees

a) Provide the following details for two clients that the supplier would be content for WorldSkills UK to contact in relation to seeking a reference:

- organisation
- name of contact
- telephone number for contact; and
- email address for contact.

b) Declaration

Completed and signed declaration form (Appendix B)

Appendix A – Notification of Intention to Submit Response

Supplier name	
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Please tick (✓) one option as appropriate:

Having examined the Invitation to Tender and being fully satisfied in all respects with the requirements, I hereby confirm on behalf of the aforementioned supplier the intention to submit a response .	
Having examined the Invitation to Tender and being fully satisfied in all respects with the requirements, I hereby confirm on behalf of the aforementioned supplier that a response will not be submitted .	

Name	
Position	
Signature	
Date	

If this form is being submitted by email, by placing a cross (✗) in the 'Signature' box above this will be deemed appropriate providing the form is emailed from the aforementioned individual's email account.

Deadline for response is Wednesday 21 January 2026

This form should be returned to:

Richard Carter
Procurement Manager
Email: rcarter@worldskillsuk.org

Appendix B – Declaration

Supplier name	
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I confirm that I have requisite corporate authority to submit this response on behalf of aforementioned supplier. In support of this submission and on behalf of the aforementioned supplier I hereby:

- a. offer to deliver one or more of the requirements (as detailed in the Invitation to Tender) of WorldSkills UK – External Audit and Audit Related Services
- b. confirm that I am not aware of any grounds that may deem this response ineligible
- c. confirm that I am not aware of any conflict of interest or any circumstances that could give rise to a conflict of interest
- d. confirm that I have read, fully understood and complied with all the requirements of the Invitation to Tender
- e. understand that this response remains open for acceptance by WorldSkills UK for a period of 30 days after the deadline for submission of responses specified in the Invitation to Tender; and
- f. Confirm that the following sections of the response have been completed and enclosed:
 - Executive Summary
 - Delivery Plan
 - Budget and Cost Analysis
 - Examples of Previous Similar Projects; and
 - Details of Referees.

Name	
Position	
Signature	
Date	

If this form is being submitted by email, by placing a cross (x) in the 'Signature' box above this will be deemed appropriate providing the form is emailed from the aforementioned individual's email account.

Deadline for response is Wednesday 28 January 2026

This form should be returned to:

Richard Carter
Procurement Manager
Email: rcarter@worldskillsuk.org