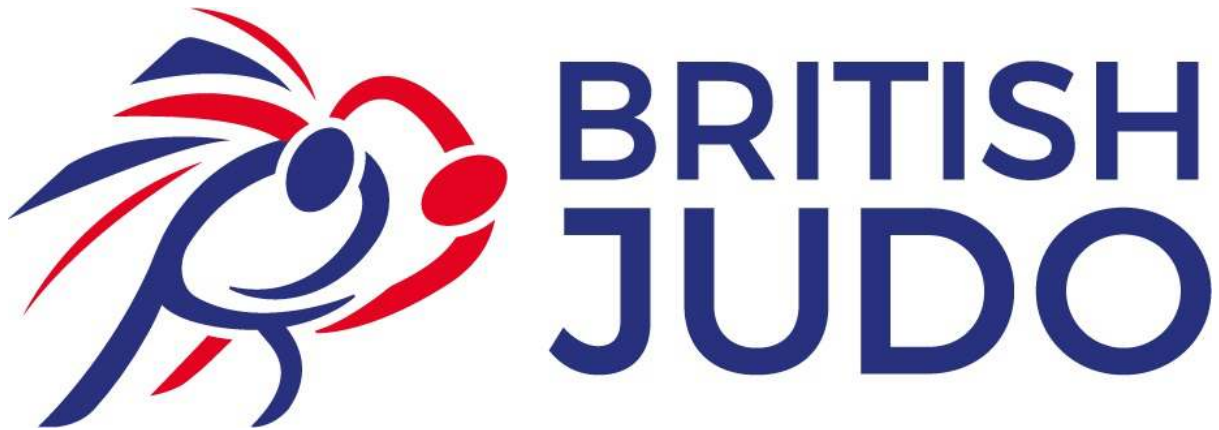




**BRITISH JUDO ASSOCIATION
(‘THE ASSOCIATION’) (‘THE BJA’)**

**INVITATION TO TENDER (‘ITT’)
FOR THE PROVISION OF EXTERNAL AUDITING SERVICES
TENDER REFERENCE: BJA/TA/2026
27 July 2026**

Introduction and overview

British Judo is a world leading Judo nation that is inclusive, accessible and ethically driven.

Who we are?

British Judo Association (‘BJA’) (the ‘Association’) is the UK National Governing Body for the Olympic sport of Judo, dedicated to developing athletes, coaches, clubs and volunteers across Great Britain.

The Association represents Great Britain internationally and is a member of The International Judo Federation, The European Judo Union, The Judo Confederation of the European Union, The British Olympic Association, Commonwealth Judo Association and the Commonwealth Games Federation.

It was established in 1948 and was incorporated as a company limited by guarantee in 1978.

It is recognised by UK Sport, Sport England, Sport Wales, Sport Northern Ireland, Sport Scotland, the British Olympic Association and the Sport and Recreation Alliance.

The BJA is a membership organisation and has expanded its network of clubs, qualified coaches and individual members throughout Britain providing access to the sport in England, Northern Ireland, Scotland and Wales.

The Association’s executive staff and commissions address delivery of the BJA’s strategic objectives and other specific corporate issues.

BJA website: <https://www.britishjudo.org.uk>

Membership

Currently BJA membership is in the region of 35,000 including Home Nation Associations.

Requirement

The BJA is seeking proposals for the provision of external auditing services. Tender Reference: BJA/TA/2026.

The BJA intends to appoint the successful Tenderer for an initial three-year period commencing on 1 April 2027, subject to the applicable annual appointment or reappointment requirements and satisfactory performance. The appointment will be governed by an agreed contract and audit engagement letter.

The BJA is issuing this Invitation to Tender to identify and appoint a suitably qualified external auditor. The process will enable the BJA to assess each Tenderer's relevant experience, proposed approach, capacity, quality and fees.

The first audit engagement will relate to the financial year ending 31 March 2027.

We aim to appoint an auditor who will ensure compliance with statutory requirements, provide assurance on financial integrity, and support best practice in governance.

Scope of Services

- Conduct annual statutory audits of BJA's financial statements in accordance with UK auditing standards.
- Review internal controls and provide recommendations for improvement.
- Attend Audit & Risk Committee meetings as required.
- Provide appropriate technical advice on compliance with relevant legislation and accounting standards, subject to applicable auditor independence and ethical requirements.
- Issue audit reports and management letters promptly.
- Offer guidance on emerging financial and regulatory issues affecting NGBs.

Any advice or additional support provided by the successful Tenderer must comply with applicable auditor independence and ethical requirements. The successful Tenderer must not assume management responsibilities or make management decisions on behalf of the BJA.

Information required

Tenders should include the following information:

- A description of the Tenderer's understanding of the BJA's requirements.
- Confirmation that the Tenderer is registered and eligible to undertake statutory audits in the United Kingdom, including details of its relevant professional or supervisory body.
- Details of relevant technical knowledge and experience, particularly in auditing sporting organisations, National Governing Bodies, membership organisations, charities or other comparable organisations.
- Details of at least two comparable audit engagements.
- Two client references demonstrating experience in similar engagements.

- Details of the proposed engagement partner, audit manager and other key members of the proposed team, including their qualifications, relevant experience and anticipated involvement.
- The proposed audit methodology, including planning, risk assessment, fieldwork, review of internal controls, reporting and completion.
- A proposed timetable for delivery of the annual audit.
- Details of how the Tenderer will communicate audit findings, control recommendations and emerging financial or regulatory issues.
- Confirmation of the Tenderer's availability to attend relevant Audit and Risk Committee, Board or AGM meetings where required.
- Details of internal quality-management arrangements and any relevant external regulatory or quality reviews.
- Confirmation of professional indemnity insurance and the applicable limit of indemnity.
- Details of any actual, potential or perceived conflicts of interest, including any previous or existing relationship with the BJA or associated organisations.
- Confirmation of how auditor independence will be maintained throughout the appointment.
- Details of any work that the Tenderer proposes to subcontract or deliver through third parties.
- A fee proposal for each of the three years of the proposed appointment.
- A clear explanation of everything included within the proposed fees.
- Details of all assumptions, expenses, VAT, annual increases or indexation, and the rates that would apply to additional or ad hoc work.
- Details of any additional expertise or services available that may be relevant to the BJA, subject to auditor independence requirements

Information available to Tenderers

The BJA's latest published annual report and financial statements are available through the BJA website and Companies House. Tenderers should review the latest available financial statements before submitting their Tender.

The BJA's financial year ends on 31 March. Further relevant information may be provided during the clarification process, subject to confidentiality and the requirement to provide the same material information to all Tenderers.

Tenderers should clearly identify any assumptions made when preparing their proposed approach and fees.

Tender Timeline

Date	Activity
29 July 2026	Invitation to Tender published
10 August 2026	Deadline for clarification questions
17 August 2026	Responses to clarification questions issued
1 September 2026	Deadline for receipt of Tenders (by 5:00 p.m.)
7 September 2026	Approval of interview shortlist
W/C 14 September 2026	Interviews with shortlisted Tenderers
21 September 2026	Audit & Risk Committee recommendation of preferred Tenderer
20 October 2026	Board approval of recommended appointment
28 November 2026	Appointment approval at AGM
W/C 30 November 2026	Notification of appointment decision

Assessment of Tender

Upon receipt, the BJA Chief Executive and Head of Finance, together with any other appointed evaluators, will consider all submissions received on or before the deadline. An initial review will be undertaken to confirm completeness and compliance with the requirements of this ITT. The BJA may reject a Tender that is incomplete or materially non-compliant.

In order to be successful, there must be clear demonstration of the following:

- Technical Competency – strong auditing knowledge, especially in the sport sector.
- Quality Assurance – proven track record of delivering high-quality audits.
- Value for Money – overall benefit to the organisation.
- Fee Structure – clarity and transparency of costs.
- Availability – ability to meet deadlines and attend meetings.

Tenderers may be invited to an interview or presentation as part of the assessment process. The BJA may also seek clarification of any aspect of a Tender, provided that clarification does not materially alter the Tender submitted.

The BJA is not bound to accept the lowest-priced Tender. The appointment will be based on the Tender that provides the best overall combination of quality, experience, service delivery, risk management and value for money.

Tender conditions

The BJA reserves the right to:

- seek clarification or verification of information contained in a Tender;
- contact references provided by a Tenderer;
- amend the procurement timetable or process;
- discontinue the procurement process without making an appointment;
- reject any Tender that is incomplete, late or does not comply with the requirements of this ITT; and
- decline to accept the lowest-priced Tender or any Tender received.

Tenderers are responsible for all costs incurred in preparing and submitting their Tender. The BJA will not reimburse any Tenderer for those costs.

Tenderers must treat information provided through this process as confidential and must not make any public announcement regarding the procurement or their participation without the BJA's prior written consent.

Any information supplied by a Tenderer may be subject to disclosure where required by law, regulation or the requirements of the BJA's funding or regulatory bodies. Where lawful and practicable, the BJA will take account of information clearly identified by the Tenderer as commercially confidential.

Submission Details

Clarification questions

Requests for clarification must be submitted by email to:

Andrew Scoular

Chief Executive Officer

Andrew.Scoular@britishjudo.org.uk

Clarification questions must be received by the deadline specified in the Tender Timeline. Where a response is relevant to all Tenderers, the BJA may circulate the question and response to all participating Tenderers without identifying the Tenderer that raised the question.

Submission of Tenders

Tender responses must be submitted by email to:

Tim Ellis

Operations Director

Tim.Ellis@britishjudo.org.uk

Tenders must be received by no later than **5.00 p.m. on 1 September 2026**.

The email subject heading must be:

“Confidential – Invitation to Tender for the Provision of External Auditing Services – Tender Reference: BJA/TA/2026 – Response – [Tenderer’s name]”

Tender responses must:

- be prepared in English;
- be submitted electronically in PDF format;
- address all requirements set out in this ITT; and
- clearly identify any attachments or supporting documentation.

It is the Tenderer’s responsibility to ensure that its Tender is received at the correct email address before the deadline. Tenders received after the deadline may not be considered.