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Planning

External Audit Services

SRUC

F01: Prior information notice

Prior information only

Notice identifier: 2026/S 000-006751

Procurement identifier (OCID): ocids-h6vhtk-060ecb

Published 26 January 2026, 3:17pm

Section I: Contracting authority

I.1) Name and addresses

SRUC

Peter Wilson Building , Kings Buildings West Mains Road

Edinburgh

EH9 3JG

Email

procurement@sruc.ac.uk

Telephone

+44 1315354000

Fax

+44 1315354000

Country

United Kingdom

NUTS code

UKM75 - Edinburgh, City of

Internet address(es)

Main address

<http://www.sruc.ac.uk>

Buyer's address

https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA00021

I.2) Information about joint procurement

The contract is awarded by a central purchasing body

I.3) Communication

Additional information can be obtained from the above-mentioned address

I.4) Type of the contracting authority

Other type

Higher Education, Further Education, Research and Consultancy

I.5) Main activity

Other activity

Higher Education, Further Education, Research and Consultancy

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

External Audit Services

Reference number

27301

II.1.2) Main CPV code

- 79210000 - Accounting and auditing services

II.1.3) Type of contract

Services

II.1.4) Short description

SRUC is a distinctive tertiary education institution with a national mission to support Scotland's rural economy and address global challenges in food, nutrition , and environmental sustainability. Operating across education, research, and consultancy, SRUC plays a unique role at the intersection of academic excellence, applied research, and industry engagement.

SRUC seek to appoint a service provider to deliver external audit services to SRUC which will include:

1. Provide an opinion on the financial statements of the SRUC group of companies, in line with Company Law, Financial Reporting Standard 102 (FRS102), The Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) and the Statement of Recommended Practice (SORP) relating to Higher Education Institutions;
2. Provide an opinion, where required, to be included in the independent auditor's report to the SRUC Board regarding SRUC's various funding streams and their use (including, but not limited to funds received from the Scottish Government, and the Scottish Funding Council). The wording of this opinion must meet any requirements of Financial Memoranda or contracts;
3. Provide reports (including the auditor's report to those charged with governance and management letter) to senior management and the SRUC Audit and Risk Committee. This requirement includes attendance and presentation of reports and findings at Committee meetings.

Prior to the issue of the Invitation to Tender for this opportunity, SRUC shall be holding an on-line "Meet the Buyer" event on 11 February 2026 from 10.00 - 10.30. At this meeting

we will provide an overview of SRUC and the procurement process. If you are interested in attending this event please email procurement@sruc.ac.uk and quote "External Audit Ref.27301" in the title of your email. Please provide the email address of the representative(s) who you wish to attend, and an invite shall be issued.

Due to time constraints, this shall be the only pre-tender meeting that SRUC will be hosting.

It is anticipated that any resulting contract will operate for an initial period of 36 months, with the possibility of two extensions of 12 months, by mutual agreement.

II.1.5) Estimated total value

Value excluding VAT: £450,000

II.1.6) Information about lots

This contract is divided into lots: No

II.2) Description

II.2.2) Additional CPV code(s)

- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UKM75 - Edinburgh, City of

Main site or place of performance

SRUC, West Mains Road, Edinburgh, EH9 3JG

II.2.4) Description of the procurement

See previous note.

II.3) Estimated date of publication of contract notice

16 February 2026

Section IV. Procedure

IV.1) Description

IV.1.8) Information about the Government Procurement Agreement (GPA)

The procurement is covered by the Government Procurement Agreement: Yes

Section VI. Complementary information

VI.3) Additional information

NOTE: To register your interest in this notice and obtain any additional information please visit the Public Contracts Scotland Web Site at

https://www.publiccontractsscotland.gov.uk/Search/Search_Switch.aspx?ID=821695.

(SC Ref:821695)