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Tender

External audit and tax services

Kingdom Housing Association Limited

F02: Contract notice

Notice identifier: 2025/S 000-075494

Procurement identifier (OCID): ocds-h6vhtk-05e503

Published 20 November 2025, 9:57am

Section I: Contracting authority

I.1) Name and addresses

Kingdom Housing Association Limited

Saltire Centre, Pentland Court

Glenrothes

KY6 2DA

Contact

Lesley Janes

Email

lesleyjanes@kha.scot

Telephone

+44 1592631661

Country

United Kingdom

NUTS code

UKM72 - Clackmannanshire and Fife

Internet address(es)

Main address

<http://www.kingdomhousing.org.uk>

Buyer's address

https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA12982

I.2) Information about joint procurement

The contract is awarded by a central purchasing body

I.3) Communication

Access to the procurement documents is restricted. Further information can be obtained at

www.publiccontractsscotland.gov.uk

Additional information can be obtained from the above-mentioned address

Tenders or requests to participate must be submitted electronically via

www.publiccontractsscotland.gov.uk

Tenders or requests to participate must be submitted to the above-mentioned address

I.4) Type of the contracting authority

Other type

Registered Social Landlord

I.5) Main activity

Housing and community amenities

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

External audit and tax services

II.1.2) Main CPV code

- 79212300 - Statutory audit services

II.1.3) Type of contract

Services

II.1.4) Short description

Statutory audit services. Tax compliance and consultancy services

II.1.6) Information about lots

This contract is divided into lots: No

II.2) Description

II.2.2) Additional CPV code(s)

- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UKM72 - Clackmannanshire and Fife

Main site or place of performance

Glenrothes, Fife

II.2.4) Description of the procurement

Statutory audit and tax services

II.2.5) Award criteria

Price is not the only award criterion and all criteria are stated only in the procurement documents

II.2.7) Duration of the contract, framework agreement or dynamic purchasing system

Duration in months

1

This contract is subject to renewal

Yes

Description of renewals

3 year contract plus 2 one year extensions

II.2.9) Information about the limits on the number of candidates to be invited

Envisaged minimum number: 5

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

II.2.13) Information about European Union Funds

The procurement is related to a project and/or programme financed by European Union funds: No

Section III. Legal, economic, financial and technical information

III.1) Conditions for participation

III.1.1) Suitability to pursue the professional activity, including requirements relating to enrolment on professional or trade registers

List and brief description of conditions

CCAB membership

III.1.2) Economic and financial standing

Selection criteria as stated in the procurement documents

III.1.3) Technical and professional ability

Selection criteria as stated in the procurement documents

III.2) Conditions related to the contract

III.2.1) Information about a particular profession

Execution of the service is reserved to a particular profession

Reference to the relevant law, regulation or administrative provision

CCAB qualified accountants

III.2.3) Information about staff responsible for the performance of the contract

Obligation to indicate the names and professional qualifications of the staff assigned to performing the contract

Section IV. Procedure

IV.1) Description

IV.1.1) Type of procedure

Restricted procedure

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

The procurement is covered by the Government Procurement Agreement: Yes

IV.2) Administrative information

IV.2.1) Previous publication concerning this procedure

Notice number: [2021/S 001-658384](#)

IV.2.2) Time limit for receipt of tenders or requests to participate

Date

22 December 2025

Local time

12:00pm

IV.2.3) Estimated date of dispatch of invitations to tender or to participate to selected candidates

5 January 2026

IV.2.4) Languages in which tenders or requests to participate may be submitted

English

IV.2.6) Minimum time frame during which the tenderer must maintain the tender

Duration in months: 4 (from the date stated for receipt of tender)

Section VI. Complementary information

VI.1) Information about recurrence

This is a recurrent procurement: No

VI.2) Information about electronic workflows

Electronic payment will be used

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=814756.

The buyer has indicated that it will accept electronic responses to this notice via the Postbox facility. A user guide is available at

https://www.publiccontractsscotland.gov.uk/sitehelp/help_guides.aspx.

Suppliers are advised to allow adequate time for uploading documents and to dispatch the electronic response well in advance of the closing time to avoid any last minute problems.

(SC Ref:814756)

Download the ESPD document here:

https://www.publiccontractsscotland.gov.uk/ESPD/ESPD_Download.aspx?id=814756

VI.4) Procedures for review

VI.4.1) Review body

Kirkcaldy Sheriff Court

Sheriff Court House

Kirkcaldy

KY11XQ

Country

United Kingdom

