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Tender

Endowment Fund & Patients Private Funds Audit

NHS Greater Glasgow and Clyde

F02: Contract notice

Notice identifier: 2025/S 000-081819

Procurement identifier (OCID): ocds-h6vhtk-058cd6

Published 11 December 2025, 10:52am

Section I: Contracting authority

I.1) Name and addresses

NHS Greater Glasgow and Clyde

Procurement Department, Glasgow Royal Infirmary, 84 Castle Street

Glasgow

G4 0SF

Email

Sophie.Meade@nhs.scot

Telephone

+44 1412015335

Country

United Kingdom

NUTS code

UKM82 - Glasgow City

Internet address(es)

Main address

<http://www.nhsggc.scot/about-us/procurement/>

Buyer's address

https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA10722

I.2) Information about joint procurement

The contract is awarded by a central purchasing body

I.3) Communication

The procurement documents are available for unrestricted and full direct access, free of charge, at

<https://www.publictendersscotland.publiccontractsscotland.gov.uk/esop/pts-host/public/pts/web/login.html>

Additional information can be obtained from the above-mentioned address

Tenders or requests to participate must be submitted electronically via

<https://www.publictendersscotland.publiccontractsscotland.gov.uk/esop/pts-host/public/pts/web/login.html>

Electronic communication requires the use of tools and devices that are not generally available. Unrestricted and full direct access to these tools and devices is possible, free of charge, at

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I.4) Type of the contracting authority

Body governed by public law

I.5) Main activity

Health

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

Endowment Fund & Patients Private Funds Audit

Reference number

GGC1005

II.1.2) Main CPV code

- 79212000 - Auditing services

II.1.3) Type of contract

Services

II.1.4) Short description

NHS Greater Glasgow and Clyde Healthcare Charity (formally known as the NHSGGC Endowment Fund) is a charity registered with OSCR (SC005895) comprising in excess of 1700 restricted/unrestricted individual funds for the benefit of patients and staff.

Charitable Endowment Funds:

Endowment funds are defined as money or property donated to the Health Board and held in trust for such purposes relating to services provided under the National Health Service (Scotland) Act 1978 or in relation to hospitals, or to the functions of the Board with respect to research, as the Board may think fit. Funds are used for equipment, patients' comforts and amenities, research, and training together with the provision of extra facilities and opportunities not available from government funding. The Boards Endowment Fund had total net assets of GBP103.6m as of 31st March 2025 and expenditure amounted to GBP14.1m.

Patients Private Funds:

NHSGGC administers GBP2.5 million Patients' Private Funds (PPF) on behalf of around 500 of its patients. Many of these patients are incapable of managing their own affairs,

and are covered by the Adults with Incapacity (Scotland) Act 2000, but others choose to use the service voluntarily because of the convenience, or because infirmity or frailness makes the use of normal banking arrangements impractical.

The Board is responsible for ensuring proper accounting records are maintained, which disclose with reasonable accuracy at any time the financial position of the PPF and for safeguarding the assets held on behalf of the patients, including taking reasonable steps for the prevention and detection of fraud and other irregularities.

Both the Charitable Endowment Funds and the PPF are required to be independently audited in accordance with approved auditing standards.

Consequently NHSGGC is required to conduct a regulated procurement exercise to appoint a regulated independent auditor that will provide this service.

II.1.5) Estimated total value

Value excluding VAT: £181,750

II.1.6) Information about lots

This contract is divided into lots: No

II.2) Description

II.2.2) Additional CPV code(s)

- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 66100000 - Banking and investment services
- 66120000 - Investment banking services and related services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UKM82 - Glasgow City

II.2.4) Description of the procurement

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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

Start date

1 April 2026

End date

31 March 2029

This contract is subject to renewal

Yes

Description of renewals

2 x 12 month possible extensions available.

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.1.2) Economic and financial standing

List and brief description of selection criteria

With reference to SPD question 4B.1.1, tenderers are required to have a minimum 'general' yearly turnover of at least 1 x the estimated contract value in line with regulation 59(9) of the Public Contract (Scotland) Regulations 2015.

With reference to SPD question 4B.4, tenderers are required to state the value for the following financial ratio):

Net Profit Margin

(Net profits divided by revenue x 100)

The acceptable range for this financial ratio is

0 or higher

Minimum level(s) of standards possibly required

With reference to SPD question 4B.5.1b Tenderers must hold and evidence Employer's (Compulsory) Liability Insurance = GBP5m for any one incident of series or related incidents in any one year. If tenderers do not currently have this level of insurance, they must agree to put it in place prior to contract commencement.

With reference to SPD question 4B.5.2 Tenderers must hold and evidence Public Liability Insurance = GBP5m for any one incident of series or related incidents in any one year. If tenderers do not currently have this level of insurance, they must agree to put it in place prior to contract commencement.

III.1.3) Technical and professional ability

List and brief description of selection criteria

With reference to SPD question 4C.1.2 Tenderers are required to provide examples that demonstrate they have the relevant experience to deliver the service. Examples must be from within the last 3 years. You should use the attached template to provide 2 examples that demonstrates experience that is relevant to this procurement exercise.

Section IV. Procedure

IV.1) Description

IV.1.1) Type of procedure

Open 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: [2025/S 000-050859](#)

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

Date

26 January 2026

Local time

1:00pm

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

English

IV.2.7) Conditions for opening of tenders

Date

26 January 2026

Local time

1:30pm

Section VI. Complementary information

VI.1) Information about recurrence

This is a recurrent procurement: No

VI.2) Information about electronic workflows

Electronic ordering will be used

Electronic invoicing will be accepted

Electronic payment will be used

VI.3) Additional information

The buyer is using PCS-Tender to conduct this ITT exercise. The Project code is 30768.
For more information see:

<http://www.publiccontractsscotland.gov.uk/info/InfoCentre.aspx?ID=2343>

Community benefits are included in this requirement. For more information see:

<https://www.gov.scot/policies/public-sector-procurement/community-benefits-in-procurement/>

A summary of the expected community benefits has been provided as follows:

Potential participants are required to summarise any proposed community benefits that will be developed and delivered as part of this contract if successful or, alternatively, potential framework participants confirm that they will engage with the NHS Scotland's Community Benefits Gateway (CBG).

This gateway, developed through requests from suppliers seeking opportunities to support the delivery of community benefits within the contracting region, provides information on community benefit opportunities. The CBG is a free and easy to use online service that connects NHS Scotland suppliers with third sector community organisations within Scotland and will be used for tracking and reporting and is an approved compliant route to the realisation of community benefits.

For further information please visit NHSS Community Benefit Gateway

(SC Ref:817650)

VI.4) Procedures for review

VI.4.1) Review body

Glasgow Sheriff Court

Glasgow

Country

United Kingdom