

## Bowls Scotland Invitation to Tender – Accountant Services

Bowls Scotland invites tenders from qualified and experienced accountancy firms to provide comprehensive accountancy services, commencing for the financial year ending 31st August 2026.

### **About Bowls Scotland:**

Bowls Scotland was incorporated in October 2010 and is a company limited by Guarantee with no share capital. Bowls Scotland is the national governing body for outdoor lawn bowls in Scotland and was formed following the unification of the Scottish Bowling Association and the Scottish Women's Bowling Association.

With over 800 member clubs and 49,000 members, we are dedicated to promoting and developing the sport of bowls throughout Scotland. Our mission is to support the development of clubs and competitions, encourage participation, and uphold excellence in governance. Bowling clubs feature at the heart of almost every community, whilst our national team has won more World Championship and Commonwealth Games gold medals than any other country.

Our Vision: *'Bowls – at the heart of your community'*

Our Values: Teamwork / Inclusion / Integrity / Clarity / Ambition

Our main areas of work include club development; coach and volunteer development; high performance; membership services; competitions and events.

We are forming partnerships with sponsors, commercial partners and government agencies to ensure that we maximise support for our clubs and volunteers as they bid to promote bowls throughout Scotland.

Bowls Scotland receives funding from **sportscotland** to support the costs of our infrastructure and player pathway. Much of this funding is ring-fenced for specific posts and programmes with conditions outlining the criteria that each of the investment awarded is based on.

The organisation is run by Board of Directors, 17 staff and a large workforce of dedicated volunteers.

Bowls Scotland's Strategy can be found here: [Bowls Scotland Strategy | Bowls Scotland 2025](#)

### **Scope of Services:**

The appointed firm will be responsible for:

- Preparing the Director's Report and Unaudited Financial Statements for the Annual Report.
- Preparing and filing abbreviated accounts at Companies House.
- Preparing and submitting the Corporation Tax return to HMRC.
- Ensuring compliance with all relevant financial regulations and standards.
- Any other accounting work or advice as required.

Bowls Scotland currently utilises Xero software in respect of its accounting record system, with payroll being outsourced to AAB via **sportscotland**. It is anticipated that turnover to the financial year end 2026 will be circa £1.2M. Bowls Scotland are a not-for-profit organisation and are partially exempt VAT registered. However, we are required to pay Corporation Tax and would expect our appointed Accountant to complete the calculation and file the appropriate returns.

**Upcoming Changes:** Bowls Scotland is currently reviewing our financial year end date and considering changing this to 31<sup>st</sup> March, possibly from March 2026. We seek an accountant who can provide strategic advice and support during this transition, ensuring seamless integration and compliance with all regulatory requirements.

### **Indicative Timeframe:**

The successful firm will be appointed at our AGM in November 2025. Services will commence immediately following the appointment for the financial year ending 31st August 2026.

Bowls Scotland's financial preparation and reporting timelines are detailed below. As a Governing Body for Sport we have a number of constitutional requirements, the dates given below are indicative based on this year's process and should be considered for information only with the actual dates being agreed nearer the time.

Our constitutional requirements state that the members will receive a copy of the constitutional documents 21 days prior to the Annual General Meeting therefore the audit and preparation of accounts would need to be completed in line with this timeline.

A condition of the appointment would be a guarantee by the Accountant that the preparation of draft Financial Accounts would be completed on or before 30th of September 2026.

Any proposal should be based on a new agreement for a three-year period to be approved annually by our members at the AGM.

### **Key Dates:**

1 July 2025	Closing date for receipt of applications
22 August 2025	Complete contract with successful tender company
26 November 2025	AGM approval of successful tender company
31 August 2026	Financial year end
16 September 2026	Bowls Scotland books prepared & ready for accounts preparation by the Accountant
30 September 2026	Full draft financial accounts completed and provided to Bowls Scotland
9 October 2026	Finalised accounts issued to Board
November 2026	Financial accounts presented at the Annual General Meeting
January 2027	Preparation of abbreviated accounts and filing with Companies House
March 2027	Preparation of corporation tax return and submission to HMRC

### **Submission Details:**

Interested firms should submit their tender by **12.00 Noon Tuesday 1st July 2025**, including:

- A detailed proposal outlining their approach to delivering the required services.
- Information on relevant experience and qualifications.
- A fee structure for the services provided for each of the 3 years including VAT.
- Examples of recent work (preferably in sport sector) and a brief CV of the member of the organisation who will lead the work.

Applications should be sent to [info@bowlsscotland.com](mailto:info@bowlsscotland.com) marked Accountant Services Invitation to Tender - Private and Confidential.

*Late submissions will not be accepted and canvassing of Board Members directly or indirectly will disqualify your tender application.*

For further information or to discuss the tender, please contact Malcolm Dingwall-Smith, Chief Executive Officer on [info@bowlsscotland.com](mailto:info@bowlsscotland.com) or 01292 294623.

All conversations will be informal and confidential.