

Glasgow Kelvin College

2022/23 Student Support Funds

Internal Audit report No: 2023/09

Draft Issued: 1 November 2023

Final Issued: 2 November 2023



Contents

		Page
Section 1	Management Summary	
	• Introduction	1
	• Audit Scope	1
	• Audit Objectives	2
	• Audit Approach	2
	• Findings and Conclusion	2
	• Acknowledgements	2
Appendices		
Appendix I	Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return and Audit Certificate	
Appendix II	Higher Education Discretionary and Childcare Fund Return and Audit Certificate	
Appendix III	Education Maintenance Allowance Return and Audit Certificate	



Management Summary

Introduction

Colleges receive **Discretionary Funds** from the Scottish Funding Council (SFC) and the Student Awards Agency for Scotland (SAAS) to provide financial help for students where access to, or continuance in, further or higher education would otherwise be denied due to financial hardship. The maximum payable from the Further Education Discretionary Fund is normally £4,000 however this cap was removed again for 2022/23 to allow additional support to be given to students financially impacted by COVID-19 and the current cost of living pressures. The £4,000 cap for the Higher Education Discretionary Fund was re-instated for 2022/23.

Childcare Funds sit alongside the Discretionary Funds to provide assistance with the cost of formal childcare expenses. From academic year 2011/12, childcare funds for higher education students formerly allocated to colleges by SAAS, were transferred to the SFC who now allocates childcare funding direct to colleges for all eligible further and higher education students. No limit is placed on the amounts individuals can access and colleges have the flexibility to determine award levels themselves. Priority must however be given to certain groups, including lone parents and mature students, when allocating funds from the Further and Higher Education Childcare Funds.

The Discretionary and Childcare Funds must be administered, and payments made, in accordance with SFC and SAAS guidelines.

Bursary funds are given to students at the discretion of a college to help maintain that student in their education beyond their compulsory school leaving date. An award can include allowances that cover a student's maintenance, travel and study costs. Colleges can also use bursary funds for allowances to cover costs incurred by a student living in college-approved accommodation, or due to having dependants and / or special education needs.

Colleges must apply the terms of the National Policy for Further Education Bursaries, together with applicable legislation and supplementary letters issued by the SFC, when using the funds allocated to them for bursary purposes. The policy sets out the minimum criteria, maximum rates and minimum contribution scales that a college must apply in allocating bursary funds. In recognising that the bursary fund is cash-limited, colleges may have to exercise discretion to target support to meet local priorities and the needs of their students. SFC expects colleges to award students their full calculated bursary award. Where a college chooses to supplement bursary funds from its own resources it may use the additional resources as it sees fit.

Education Maintenance Allowances (EMAs) provide financial support for 16 to 19 year-olds from low income households who are attending non-advanced full-time education at school, college or are home educated. Eligible students receive £30 per week, which is targeted at young people from the lowest income families.

EMAs must be administered, and payments made, in accordance with SFC and Scottish Government guidelines.

Audit Scope

For the 2022/23 academic year three specific fund statements were required for audit:

- Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return;
- Higher Education Discretionary and Childcare Fund Return; and
- Education Maintenance Allowance Return.

Audit Objectives

The audit objectives were to ensure that:

- The College complies with the terms, conditions and guidance notes issued by SFC, SAAS and the Scottish Government;
- Payments to students are genuine claims for hardship, bursary or EMA, and have been processed and awarded in accordance with College procedures; and
- The information disclosed in each of the returns for the year ending 31 July 2023, is in agreement with underlying records.

Audit Approach

The audit approach included:

- Reviewing new guidance from SFC, SAAS and the Scottish Government, including additional guidance issued in response to the COVID-19 pandemic, and identifying internal procedures;
- Agreeing income to amounts awarded;
- Reconciling expenditure through the financial ledger to returns, investigating reconciling items;
- Reviewing College analysis spreadsheets for large or unusual items, obtaining explanations where necessary; and
- Carrying out detailed audit testing, on a sample basis, on expenditure from the funds.

Audit guidance issued by the SFC was utilised.

Findings and Conclusions

We were able to certify all fund statements for the year and submit these to the appropriate bodies, without reservation.

In our covering letter to SAAS enclosing the audited Higher Education Discretionary and Childcare Fund Return we noted one observation arising from our audit work: The College does not operate a separate interest bearing bank account for the Higher Education Discretionary Fund and all transactions are through the College's main bank account. The College uses the Government banking service for all of its financial transactions, on instruction from the Scottish Funding Council, and this account does not pay interest.

Copies of the fund statements and audit certificates are provided at appendices I to III of this report.

Acknowledgments

We would like to take this opportunity to thank the staff at the College who helped us during our audit



Appendix I – Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return and Audit Certificate

**Appendix II – Higher Education Discretionary and Childcare Fund
Return and Audit Certificate**

Appendix III – Education Maintenance Allowance Return and Audit Certificate

Aberdeen 45 Queen's Road AB15 4ZN
Dundee The Vision Building, 20 Greenmarket DD1 4QB
Edinburgh Ground Floor, 11-15 Thistle Street EH2 1DF
Glasgow 100 West George Street, G2 1PP

T: 01224 322 100 **F:** 01224 327 911
T: 01382 200 055 **F:** 01382 221 240
T: 0131 226 0200 **F:** 0131 220 3269
T: 0141 471 9870

Henderson Loggie LLP is a limited liability partnership registered in Scotland with registered number SO301630 and is a member of PrimeGlobal, a global association of independent accounting firms, the members of which are separate and independent legal entities. Registered office is: The Vision Building, 20 Greenmarket, Dundee, DD1 4QB. All correspondence signed by an individual is signed for and on behalf of Henderson Loggie LLP. Reference to a 'partner' is to a member of Henderson Loggie LLP. A list of members' names is available for inspection at each of these addresses.



Our ref: GLAS362/DA/STI

Your ref:

Scottish Funding Council
Apex 2
97 Haymarket Terrace
Edinburgh
EH12 5HD

5 October 2023

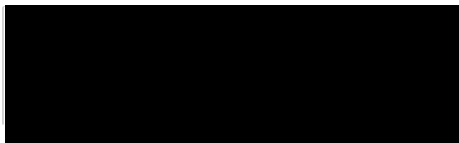
Dear Sir or Madam

**Glasgow Kelvin College
Discretionary Fund, Childcare Fund and Bursary Return 2022/23**

On behalf of our above-named client, we attach the audited Discretionary Fund, Childcare Fund and Bursary Return for the academic year 2022/23.

Should you have any queries regarding the attached please do not hesitate to contact us.

Yours faithfully



Stuart Inglis
Director
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

Aberdeen 45 Queen's Road AB15 4ZN
Dundee The Vision Building, 20 Greenmarket DD1 4QB
Edinburgh Ground Floor, 11-15 Thistle Street EH2 1DF
Glasgow 100 West George Street, G2 1PP

T: 01224 322 100 **F:** 01224 327 911
T: 01382 200 055 **F:** 01382 221 240
T: 0131 226 0200 **F:** 0131 220 3269
T: 0141 471 9870

Henderson Loggie LLP is a limited liability partnership registered in Scotland with registered number SO301630 and is a member of PrimeGlobal, a global association of independent accounting firms, the members of which are separate and independent legal entities. Registered office is: The Vision Building, 20 Greenmarket, Dundee, DD1 4QB. All correspondence signed by an individual is signed for and on behalf of Henderson Loggie LLP. Reference to a 'partner' is to a member of Henderson Loggie LLP. A list of members' names is available for inspection at each of these addresses.



College Name: Glasgow Kelvin College College Contact: Andrea Daly
College Number: 1003151 Phone Number: 0141 588 5187

1st August 2022 - 31st July 2023																
Bursary Funds Expenditure	(AAC 1) Student under 18		(AAC 2) Parentally Supported (At home)		(AAC 3) Parentally Supported (Away from home)		(AAC 4) Self-supporting		(AAC 5) Care-experienced		(AAC 6) Universal Credit		(AAC 7) Non-maintenance		Totals	
	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)
Maintenance Costs	1	314	279	820983	14	41781	307	1132368	171	1110458	288	266499	14	14450	1074	3386853
Dependents Allowance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Approved Residence Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Personal Residence Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Study Expenses	0	0	192	19326	11	2340	263	26367	121	15281	266	27650	470	39393	1323	130357
Travel Expenses	0	0	30	17330	3	809	245	140661	15	7315	174	98375	231	92808	698	357298
Special Educational Needs	0	0	13	25434	0	0	1	2136	1	2400	4	8013	9	7737	28	45720
Total Bursary	1	314	279	883068	14	44929	307	1301527	171	1135385	291	400523	508	154364	1571	3920110

(AAC 1)		(AAC 2)		(AAC 3)		(AAC 4)		(AAC 5)		(AAC 6)		(AAC 7)				
Discretionary Funds Expenditure Student under 18		Parentally Supported (At home)		Parentally Supported (Away from home)		Self-supporting		Care-experienced		Universal Credit		Non-maintenance		Totals		
Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	
FE Discretionary	0	0	41	70418	4	7290	110	274400	15	27420	136	274972	427	411110	733	1065610

Childcare Fund Expenditure	
	Expenditure (£)
Total FE Childcare Fund	165 531927
Total HE Childcare Fund *	45 209625

* UHI partner colleges to manually enter data on the CSV version of this report.

	Part-time		Full-time		Totals	
	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)
FE childcare, lone parent	13	24474	79	253087	92	277561
FE childcare, other	20	48499	55	205867	75	254366
HE childcare, lone parent	2	9618	23	104485	25	114103
HE childcare, other	1	1021	21	94501	22	95522

We have examined the books and records of the above college and have obtained such explanations and carried out such tests as we consider necessary.
On the basis of our examination and the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records.
We also report that in our opinion, the college used these funds in accordance with the Scottish Funding Council conditions.
We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate. * Delete if not applicable.

PLEASE RETURN AN ELECTRONIC AND SIGNED PAPER COPY OF THIS FORM TO THE SCOTTISH FUNDING COUNCIL.

Principals Signature

Auditors Name (in printed capitals) HENDERSON LOGGIE LLP

Auditors Signature
Director
For and on behalf of Henderson Loggie LLP, Chartered Accountants

Date of Signature.....5 October 2023.....

Our ref: GLAS362/DA/STI

Your ref:

Student Awards Agency for Scotland
Saughton House
Broomhouse Drive
Edinburgh
EH11 3UT

20 October 2023

Dear Sir or Madam

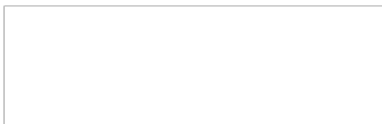
**Glasgow Kelvin College
Higher Education Audited Fund Accounts Return 2022/23**

On behalf of our above named client, we attach the audited HE Fund Accounts Return for the academic year 2022/23.

Although we have not raised any reservations in our Auditor's Report we have one observation to make arising from our audit work. The College does not operate a separate interest bearing bank account for the HE Discretionary Fund and all transactions are through the College's main bank account. The College uses the Government banking service for all of its financial transactions, on instruction from the Scottish Funding Council, and this account does not pay interest.

Should you have any queries regarding the attached please do not hesitate to contact us.

Yours faithfully



Stuart Inglis
Director
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

Aberdeen 45 Queen's Road AB15 4ZN
Dundee The Vision Building, 20 Greenmarket DD1 4QB
Edinburgh Ground Floor, 11-15 Thistle Street EH2 1DF
Glasgow 100 West George Street, G2 1PP

T: 01224 322 100 F: 01224 327 911
T: 01382 200 055 F: 01382 221 240
T: 0131 226 0200 F: 0131 220 3269
T: 0141 471 9870

Henderson Loggie LLP is a limited liability partnership registered in Scotland with registered number SO301630 and is a member of PrimeGlobal, a global association of independent accounting firms, the members of which are separate and independent legal entities. Registered office is: The Vision Building, 20 Greenmarket, Dundee, DD1 4QB. All correspondence signed by an individual is signed for and on behalf of Henderson Loggie LLP. Reference to a 'partner' is to a member of Henderson Loggie LLP. A list of members' names is available for inspection at each of these addresses.



AUDITED FUND ACCOUNTS RETURN 2022/23

DISCRETIONARY FUND AND/OR CHILDCARE FUND (if appropriate)

Income and Expenditure

Name of institution: Glasgow Kelvin College

	Undergraduate Discretionary Fund	Postgraduate Discretionary Fund	Childcare Fund (HE only)	International Student Fund	TOTAL	ADVICE NOTES
	£	£	£	£	£	
INCOME						
a New allocation received for the academic year 2022/23	174,933.00				174,933.00	Received in August 2022
b Bank interest received in the academic year 2022/23	-				-	
c International Students Fund				11,675.00	11,675.00	Received April 2022
d Virement/transfer from other funds (HE only) (Enter positive and negative amounts to show transfer between relevant funds)	11,675.00			(11,675.00)	-	
e Total funds available for disbursement (a+b+c+d)	186,608.00	-	-	-	186,608.00	

Validity Checks

EXPENDITURE						
f Funds disbursed (= grand total of k from Report on Funds Expenditure)	186,608.00				186,608.00	
g Remaining allocation from 2022/23; funds to be returned to SAAS by 31 October 2023	-				-	
h Total disbursement of funds (f+g)	186,608.00	-	-	-	186,608.00	Provide breakdown on Funds Expenditure tab

NAME: Jeanette Evans

SIGNED:

(Vice Principal)

AUDITOR'S REPORT

We have examined the books and records of the above institution and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us we report that the information set out above is in agreement with the underlying records and in our opinion is in accordance with the relative statutory requirements. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate, and that an interest bearing account or accounts was in operation for the Funds which are separate from the Institution's account.

* Delete if not applicable

APPOINTED AUDITOR:

HENDERSON
LOGGIE LLP

SIGNED:

20/10/2023

DIRECTOR

FOR AND ON BEHALF OF HENDERSON LOGGIE LLP, CHARTERED ACCOUNTANTS

AUDITED FUND ACCOUNTS RETURN 2022/23

REPORT ON FUNDS EXPENDITURE

Name of institution: Glasgow Kelvin College

	Undergraduate Discretionary Fund		Postgraduate Discretionary Fund		Childcare Fund	International Student Fund	TOTAL
	Full Time	Part Time	Full Time	Part Time	Full Time		
	£	£	£	£	£	£	£
a General living expenses	167,474.90	2,700.00				-	170,174.90
b Travel		2,990.13				-	2,990.13
c Childcare	3,328.70	10,040.00				-	13,368.70
d Bursary /scholarship							-
e Short-term loans not repaid in the academic year							-
f Disability diagnosis costs							-
g Equipment		41.27					41.27
h Audit	33.00						33.00
i Advertising and publicity							-
j Other administration costs							-
k Total (= grand total of (h) from the Income & Expenditure accounts return)	170,836.60	15,771.40	-	-	-	-	186,608.00

Validity Checks

NAME:

Jeanette Evans

(Vice Principal)

SIGNED:

AUDITED FUND ACCOUNTS RETURN 2022/23

REPORT ON STUDENT NUMBERS

Name of institution: Glasgow Kelvin College

Undergraduate Discretionary Fund		Postgraduate Discretionary Fund		Childcare Fund (HE only)	International Student Fund	TOTAL
Full Time	Part Time	Full Time	Part Time	Full Time	Full Time	

SUMMARY OF STUDENT NUMBERS

a Total number of students applying for assistance (= b+c)	286	14					300
b Total number of students assisted	106	8					114
c Total number of students refused assistance (= a-b)	180	6					186

d International Students						-	-
e Nursing Students						-	-

DETAIL OF STUDENT NUMBERS

f	General living expenses	105	3				108
g	Travel		7				7
h	Childcare	1	3				4
i	Bursary /scholarship						-
j	Short-term loans not repaid in the academic year						-
k	Disability diagnosis costs						-
l	Equipment		2				2

Validity Checks

NAME: Jeanette Evans

(Vice Principal)

SIGNED:

Please note, a student may be assisted in more than one category therefore the total number of students assisted may not equal the sum of students shown in individual categories.

Our ref: GLAS362/DA/STI

Your ref:

Scottish Funding Council
Apex 2
97 Haymarket Terrace
Edinburgh
EH12 5HD

18 October 2023

Dear Sir or Madam

**2022/23 Education Maintenance Allowance
Glasgow Kelvin College**

In accordance with the Scottish Funding Council's EMA audit guidance we attach an 'Auditors' Report' in relation to the above College's EMA Academic year-end statement for 2022/23 (copy attached).

Should you have any queries regarding the attached please do not hesitate to contact us.

Yours faithfully


Stuart Inglis
Director
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

Aberdeen 45 Queen's Road AB15 4ZN
Dundee The Vision Building, 20 Greenmarket DD1 4QB
Edinburgh Ground Floor, 11-15 Thistle Street EH2 1DF
Glasgow 100 West George Street, G2 1PP

T: 01224 322 100 **F:** 01224 327 911
T: 01382 200 055 **F:** 01382 221 240
T: 0131 226 0200 **F:** 0131 220 3269
T: 0141 471 9870



Our ref: GLAS362/DA/STI

Your ref:

Scottish Funding Council
Apex 2
97 Haymarket Terrace
Edinburgh
EH12 5HD

18 October 2023

Dear Sir or Madam

**Glasgow Kelvin College: Education Maintenance Allowance Return
Auditors' Report to the Scottish Funding Council (SFC) for the period from 1 August 2022
to 31 July 2023**

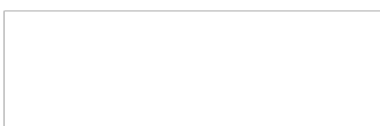
We have examined the books and records of the above College, including evidence of checks of five per cent of applications and payments, with a sample size appropriate to the total number of applications, and have obtained such explanations and carried out such tests as we considered necessary.

On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records.

We also report that, in our opinion, the College used these funds in accordance with the SFC's conditions and the principles of the Education Maintenance Allowance programme.

We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Yours faithfully



Stuart Inglis
Director
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

Aberdeen 45 Queen's Road AB15 4ZN
Dundee The Vision Building, 20 Greenmarket DD1 4QB
Edinburgh Ground Floor, 11-15 Thistle Street EH2 1DF
Glasgow 100 West George Street, G2 1PP

T: 01224 322 100 F: 01224 327 911
T: 01382 200 055 F: 01382 221 240
T: 0131 226 0200 F: 0131 220 3269
T: 0141 471 9870



College: Glasgow Kelvin
AY 2022-23

College	Full Time students		Part Time Students						Maintenance	
	No of claims FT	Total maintenance FT	No of claims PT	Total maintenance PT	Total Maintenance	Admin Claim (Jan, Feb, July)	Headcount (Oct)	Notes	College Maintenance Adjustment	SubTotal Maintenance (=F+K)
August 2022	0	£0	0	£0	£0	£0	0		£0	£0
September 2022	0	£0	0	£0	£12,540	£0	0		£0	£12,540
October 2022	0	£0	0	£0	£12,600	£0	0		£0	£12,600
November 2022	0	£0	0	£0	£15,840	£0	0		£0	£15,840
December 2022	0	£0	0	£0	£15,360	£0	0		£0	£15,360
January 2023	0	£0	0	£0	£7,650	£0	0		£0	£7,650
February 2023	0	£0	0	£0	£17,430	£3,390	226		£0	£17,430
March 2023	0	£0	0	£0	£25,260	£0	£0		£0	£25,260
April 2023	0	£0	0	£0	£7,860	£0	0		£0	£7,860
May 2023	0	£0	0	£0	£16,530	£0	0		£0	£16,530
June 2023	0	£0	0	£0	£14,460	£0	£0		£0	£14,460
July 2023	0	£0	0	£0	£0	£255	17		£0	£0
Totals	0	£0	0	£0	£145,530	£3,645	243		£0	£145,530

Administration				
College Administration Adjustment	Annual Admin payment to be made 2023	Total EMA Admin (=G+S+T)	Total EMA Spend (=L+U)	
£0	£0	£0	£0	
£0	£0	£0	£12,540	
£0	£0	£0	£12,600	
£0	£0	£0	£15,840	
£0	£0	£0	£15,360	
£0	£0	£0	£7,650	
£0	£0	£3,390	£35,820	
£0	£0	£0	£10,260	
£0	£8,000	£8,000	£15,860	
£0	£0	£0	£16,530	
£0	£0	£0	£14,460	
£0	£0	£255	£255	
£0	£8,000	£11,645	£157,175	

Payments made to College				
Month	Administration	Maintenance	Total	Balance
August 2022	£0	£0	£0	£0
September 2022	£0	£12,540	£12,540	£0
October 2022	£0	£12,600	£12,600	£0
November 2022	£0	£15,840	£15,840	£0
December 2022	£0	£15,360	£15,360	£0
January 2023	£0	£7,650	£7,650	£0
February 2023	£3,390	£32,430	£35,820	£0
March 2023	£0	£10,260	£10,260	£0
April 2023	£8,000	£7,860	£15,860	£0
May 2023	£0	£16,530	£16,530	£0
June 2023	£0	£14,460	£14,460	£0
July 2023	£255	£0	£255	£0
	£11,645	£145,530	£157,175	£0

Principal's declaration

I certify that the funds claimed by this college throughout the academic year, as detailed above, have been used in line with the requirements of the EMA programme.

I confirm that 5% of applications have been checked for compliance with the programme and are enclosed as evidence in support of this return.

Principal's name (please print)

Derek Smeall

Principal's signature

Date

27.09.23