

Glasgow Kelvin College

2023/24 Student Support Funds

Internal Audit report No: 2024/10

Issued: 11 November 2024



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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 in 2023/24 was £5,000 and maximum payable from the Higher Education Discretionary Fund was £3,000. Colleges could award sums above these limits in exceptional circumstances with prior approval from SFC and SAAS respectively.

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 lone parents, part-time students and mature students when allocating funds from the Further Education Childcare Fund.

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 due to an additional home, their 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, however, a college may vary the terms of the policy by imposing additional eligibility criteria or conditions. Figures used within the policy to calculate a student's award may be varied, but only in order to reduce the value of an award, although 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 2023/24 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 2024, is in agreement with underlying records.

Audit Approach

The audit approach included:

- Reviewing new guidance from SFC, SAAS and the Scottish Government 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 three 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 the following observations:

- From review of all students in receipt of HE Discretionary Fund funding, we noted three students in receipt of more than the £3,000 cap stated in the SAAS guidance for 2023/24. The students received payments of £3,999.89, £3,937.00 and £3,782.00 respectively for childcare, giving a total of £2,718.89 paid above the cap. During discussion with College staff, we were advised that funding applications are reviewed at the start of the academic year and under the assumption that the funding cap per student will be the same as in the previous year (£4,000). The College committed funding to these students, based on amounts agreed with the childcare providers, that was subsequently found to exceed the cap when the new SAAS guidance was later released in October 2023. The College determined that it would be detrimental to rescind the funding already committed to these students as it may cause them financial hardship, or they may have been unable to attend the College if they could not source alternative childcare provision. As only a small number of students were impacted and for a relatively small amount, it was not envisaged that there would be an overall overspend on the fund because of these additional payments. Approval was not however sought from SAAS, which the College noted was due to the awards having already been processed and the exceptional circumstances. Once the new guidance was received no further student awards exceeded the cap; and
- 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.

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



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Our ref: GLAS362/DA/STI

Your ref:

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

17 October 2024

To Whom it May Concern

**Glasgow Kelvin College
Discretionary Fund, Childcare Fund and Bursary Return 2023/24**

On behalf of our above-named client, we attach the audited Discretionary Fund, Childcare Fund and Bursary Return for the academic year 2023/24.

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

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College - 1003151 - Glasgow Kelvin College

Report - Student Support Funding

College Name: Glasgow Kelvin College

College Contact: Andrea Daly

College Number: 1003151

Phone Number: 0141 588 5187

1st August 2023 - 31st July 2024

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	2096	294	1002768	7	28597	285	1220640	168	1239090	361	346813	24	36554	1140	3876558
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	1	69	234	31673	6	970	252	40396	138	21642	331	43731	433	49737	1395	188158
Travel Expenses	0	0	36	21681	4	5948	221	155989	21	12392	220	138532	213	89315	715	423857
Special Educational Needs	0	0	13	29728	0	0	0	0	1	7304	3	10024	9	13668	26	60724
Total Bursary	1	2165	294	1065846	7	35513	285	1416923	168	1280428	361	539096	520	189291	1636	4549262

Discretionary 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 (£)
FE Discretionary	1	1800	116	120200	1	900	154	336898	39	45660	206	254939	328	344902	845	1105299

Childcare Fund Expenditure

	Headcount	Expenditure (£)
Total FE Childcare Fund	132	511650
Total HE Childcare Fund *	37	145336

* 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	11	26874	62	265441	73	292315
FE childcare, other	13	40098	46	179237	59	219335
HE childcare, lone parent	0	0	22	77610	22	77610
HE childcare, other	0	0	15	67726	15	67726

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

DUNN SMITH

HENDERSON LOGGIE LLP

Auditors Name (in printed capitals)

Auditors Signature:

Stuart L

DIRECTOR
FOR AND ON BEHALF OF HENDERSON LOGGIE LLP, CHARTERED ACCOUNTANTS

Date of Signature:

17 OCTOBER 2024

Our ref: GLAS362/DA/STI

Your ref:

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

15 October 2024

To Whom it May Concern

**Glasgow Kelvin College
Higher Education Audited Fund Accounts Return 2023/24**

On behalf of our above-named client, we attach the audited HE Fund Accounts Return for the academic year 2023/24.

Although we have not raised any reservations in our Auditor's Report we have two observations to make arising from our audit work.

From review of all students in receipt of HE Discretionary Fund funding, we noted three students in receipt of more than the £3,000 cap stated in the SAAS guidance for 2023/24. The students received payments of £3,999.89, £3,937.00 and £3,782.00 respectively for childcare, giving a total of £2,718.89 paid above the cap. During discussion with College staff, we were advised that funding applications are reviewed at the start of the academic year and under the assumption that the funding cap per student will be the same as in the previous year (£4,000). The College committed funding to these students, based on amounts agreed with the childcare providers, that was subsequently found to exceed the cap when the new SAAS guidance was later released in October 2023. The College determined that it would be detrimental to rescind the funding already committed to these students as it may cause them financial hardship or they may have been unable to attend the College if they could not source alternative childcare provision. As only a small number of students were impacted and for a relatively small amount, it was not envisaged that there would be an overall overspend on the fund because of these additional payments. Approval was not however sought from SAAS, which the College noted was due to the awards having already been processed and the exceptional circumstances. Once the new guidance was received no further student awards exceeded the cap.

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.

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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

AUDITED FUND ACCOUNTS RETURN 2023-24

DISCRETIONARY FUND AND/OR CHILDCARE FUND (if appropriate)

Income and Expenditure

Name of institution: Glasgow Kelvin College

	HE Discretionary Fund	Childcare Fund (HE only)	International Student Fund	TOTAL	ADVICE NOTES
	£	£	£	£	
INCOME					
a Allocation received for academic year 2023-24 - 1st instalment October 2023	66,568		1,529.00	68,097	1st instalment paid by SAAS - October 2023.
b Allocation received for academic year 2023-24 - 2nd instalment April 2024	33,452		596.00	34,048	2nd Instalment paid by SAAS - April 2024
c Bank interest received in the academic year 2023-24	-			-	
d Virement/transfer from other funds (HE only) (Enter positive and negative amounts to show transfer between relevant funds)	2,125		(2,125.00)	-	
e Total funds available for disbursement (a+b+c)	102,145	-	-	102,145	

Validity Checks

EXPENDITURE					
f Funds disbursed (= grand total of k from Report on Funds Expenditure)	102,145			102,145	
g Remaining allocation from 2023/24; funds to be returned to SAAS by 31 October 2024				-	
h Total disbursement of funds (f+g)	102,145	-	-	102,145	Provide breakdown on Funds Expenditure tab

NAME: Derek Smeall
(Principal)

SIGNED: 

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 ~~*subject to the reservations set out in our letter dated~~ which is attached 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: 
DIRECTOR
FOR AND ON BEHALF OF HENDERSON LOGGIE LLP, CHARTERED ACCOUNTANTS

15/10/2024

AUDITED FUND ACCOUNTS RETURN 2023-24

REPORT ON FUNDS EXPENDITURE

Name of institution: Glasgow Kelvin College

	HE Discretionary Fund		Childcare Fund	International Student Fund	TOTAL
	Full Time	Part Time	Full Time		
	£	£	£	£	£
a General living expenses	79,164	1,200		-	80,364
b Travel	-	622		-	622
c Childcare	11,719	7,130	-	-	18,849
d Bursary /scholarship	-	-		-	-
e Short-term loans not repaid in the academic year	-	-		-	-
f Disability diagnosis costs	2,310	-		-	2,310
g Equipment	-	-		-	-
h Audit	-	-		-	-
i Advertising and publicity	-	-		-	-
j Other administration costs	-	-		-	-
k Total (= grand total of (f) from the Income & Expenditure accounts return)	93,193	8,952	-	-	102,145

Validity Checks

NAME:

Derek Smeall

SIGNED:

Derek Smeall

(Principal)

AUDITED FUND ACCOUNTS RETURN 2023-24

REPORT ON STUDENT NUMBERS

Name of institution: Glasgow Kelvin College

	HE Discretionary Fund		Childcare Fund (HE only)	International Student Fund	TOTAL
	Full Time	Part Time	Full Time	Full Time	
SUMMARY OF STUDENT NUMBERS					
a Total number of students applying for assistance (= b+c)	171	14	-	-	185
b Total number of students assisted	101	12		-	113
c Total number of students refused assistance (= a-b)	70	2		-	72

d International Students				-	-
e Nursing Students				-	-

DETAIL OF STUDENT NUMBERS					
f General living expenses	91	8		-	99
g Travel	-	2		-	2
h Childcare	3	4		-	7
i Bursary /scholarship	-	-		-	-
j Short-term loans not repaid in the academic year	-	-		-	-
k Disability diagnosis costs	7	-		-	7
l Equipment	-	-		-	-

Validity Checks					
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NAME: Derek Smeall SIGNED:  (Principal)

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

14 October 2024

To Whom it May Concern

**2023/24 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 2023/24 (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

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Our ref: GLAS362/DA/STI

Your ref:

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

14 October 2024

To Whom it May Concern

**Glasgow Kelvin College: Education Maintenance Allowance Return
Auditors' Report to the Scottish Funding Council (SFC) for the period from 1 August 2023
to 31 July 2024**

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

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College: Glasgow Kelvin
AY 2023-24

	Full Time students		Part Time Students						Maintenance		Accruals				Administration				Payments made to College					
College	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)	Accruals Paid	Accruals Recovered	credit / debit	Total EMA Maintenance to be paid	College Admininstratio n Adjustment	Total EMA Admin (=G+S+T)	Total EMA Spend (=L+U)		Month	Adminstration	Maintenance	Total	Balance	
August 2023	0	£0	0	£0	£0	£0	0		£0	£0					£0	£0	£0		August 2023	£0	£0	£0	£0	£0
September 2023	0	£0	0	£0	£11,520	£0	0		£0	£11,520					£0	£0	£11,520		September 2023	£0	£11,520	£11,520	£0	£0
October 2023	0	£0	0	£0	£19,050	£0	0		£0	£19,050					£0	£0	£19,050		October 2023	£0	£19,050	£19,050	£0	£0
November 2023	0	£0	0	£0	£12,030	£0	0		£0	£12,030					£0	£0	£12,030		November 2023	£0	£12,030	£12,030	£0	£0
December 2023	0	£0	0	£0	£19,530	£0	0		£0	£19,530					£0	£0	£19,530		December 2023	£0	£19,530	£19,530	£0	£0
January 2024	0	£0	0	£0	£12,000	£0	0		£0	£12,000					£0	£0	£12,000		January 2024	£0	£12,000	£12,000	£0	£0
February 2024	0	£0	0	£0	£14,310	£3,645	243		£0	£14,310	£30,740	£0	£0	£45,050	£0	£3,645	£48,695		February 2024	£3,645	£45,050	£48,695	£0	£0
March 2024	0	£0	0	£0	£14,220	£0	0		£0	£14,220	£30,740	£14,220	-£16,520	£0	£0	£0	£0		March 2024	£0	£0	£0	£0	£0
April 2024	0	£0	0	£0	£6,930	£0	0		£0	£6,930	£0	-£16,520	-£9,590	£0	£0	£8,000	£8,000		April 2024	£8,000	£0	£8,000	£0	£0
May 2024	0	£0	0	£0	£19,200	£0	0		£0	£19,200	£0	-£9,590	£0	£9,610	£0	£0	£9,610		May 2024	£0	£9,610	£9,610	£0	£0
June 2024	0	£0	0	£0	£12,360	£120	8		£0	£12,360	£0	£0	£0	£12,360	£0	£120	£12,480		June 2024	£120	£12,360	£12,480	£0	£0
July 2024	0	£0	0	£0	£0	£0	0		£0	£0	£0	£0	£0	£0	£0	£0	£0		July 2024	£0	£0	£0	£0	£0
Totals	0	£0	0	£0	£141,150	£3,765	251		£0	£141,150				£67,020	£0	£11,765	£152,915			£11,765	£141,150	£152,915	£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

05/09/24