



# STAFF FINANCIAL HANDBOOK

September 2023

Our vision is to be champions of excellence in girls' education, empowering young women to realise their full potential and shape the world.

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## 1. KEY CONTACTS

For staff with queries re purchasing / invoicing / payments: [finance@girlslearningtrust.org](mailto:finance@girlslearningtrust.org)

For Free School Meals: [fsm@girlslearningtrust.org](mailto:fsm@girlslearningtrust.org)

For Bursary: [bursary@girlslearningtrust.org](mailto:bursary@girlslearningtrust.org)

For Payroll enquiries: [payrollhelpdesk@girlslearningtrust.org](mailto:payrollhelpdesk@girlslearningtrust.org)

Lettings / Schools Space: [info@school-space.org](mailto:info@school-space.org) (Tel no 0203 369 3269)



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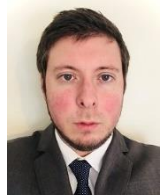
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## 2. BUDGETING

### How is the Girls' Learning Trust funded?

The vast majority of our income comes from a grant from the Education and Skills Funding Agency (ESFA) – a government agency sponsored by the Department for Education. The level of funding is calculated on the basis of the *national funding formula* that takes into account factors such as the number of pupils a specific school has and how its location may affect the running costs. We receive other grants for specific activities (such as Pupil Premium or the 16-19 Bursary) that can only be used for the activities they are aligned with. In addition to this we also receive a small annual allocation of funding for capital investment, to be spent on buildings and improvements to the school estate.

A small portion of our income is also delivered by a range of other activities including fundraising from parents, commercial space letting and grants from the local authority.

It is important to note that we are required to deliver a budget surplus each year in order to fund the majority of our capital expenditure.

### What approach do we take to annual budgeting?

There are broadly two approaches that organisations can take to a budgeting process:

- Zero-based budgeting: where organisations take a 'blank sheet of paper' and build a financial plan from base principles, challenging all expenditure decisions.
- Iterative budgeting: where organisations 'roll forward' a previous financial plan and make amendments based on the current context and changing priorities.

We make use of both approaches depending on the part of the Trust that we are looking at. Staffing is often an interactive approach, for example, whilst one off expenditure items may be more zero-based.

### Who is responsible for the annual budget?

There are lots of different individuals and groups / committees that play a role in the annual budgeting process.

- The Trust Board (and Finance Committee) and Chief Executive Officer are jointly *accountable* for the budget and responsible for approving it on an annual basis. The Trust Board is also responsible for monitoring performance on a monthly basis.
- The Chief Operating Officer (in the role as CFO for the Trust) is responsible for *leading* the development of the budget alongside Headteachers and other individuals allocated specific roles in the process.
- The Director of Finance (and wider colleagues in the Finance Team) is responsible for managing the development of the budget on an operational basis.

Ultimately as a publicly funded organisation we are accountable to our main funder – the ESFA – for how money is spent.

### What is the timeline for the annual budgeting process?

The annual budgeting process for the Trust starts in March each year, as we forecast out the current year's financial performance and consider the likely funding outcome from the ESFA. We also make assumptions regarding the likely outcome regarding the national pay negotiations for teaching and support staff – which makes up approximately 80% of all our costs.

### March

Trust Finance Committee approves a Budgeting Framework for the year, which sets out key deadlines, approval dates, and agrees the basic assumptions being taken into the budgeting discussions. The Committee also agrees (or more often than not re confirms) the financial key performance indicators (KPIs) and targets we must aim to deliver.

### April - May

The Director of Finance consults key stakeholders in all three schools and considers data around student numbers (KS3 and KS4) and expected enrolment figures.

Headteachers are responsible for school budgets, and consulting with key school leads for specific expenditure levels – which includes staffing and operational budgets.

The Chief Operating Officer is responsible for shared services budgets, and consulting with key professional service leads for specific expenditure levels – which includes staffing and operational budgets.

### June - July

The Director of Finance, Chief Operating Officer and Chief Executive Officer consider the first draft of the budget, discussing with the Executive Leadership Group. This includes a forecast for the next three years.

This budget is then presented to the Trust Finance Committee in June and approved by the Trust Board in July. It is then submitted to the ESFA.

### **What are curriculum budgets and how are these set?**

The curriculum budgets are allocated based on previous years spends with inflation added and adjusted for any variation in pupil numbers. This budget covers:

- Curriculum resources and materials, such as books, digital teaching resources, photocopying (repro charges) and stationery.
- Curriculum specific materials for practical subjects, such as chemicals, paints, etc
- Curriculum specific memberships, such as Royal Geographical Society
- Curriculum specific equipment and maintenance, such as fume cupboards, drills, trampolines, etc
- Photocopying charges. These will be charged monthly based on usage in arrears.

### **What is the capital budget and how is this set?**

The capital budget is slightly different and is developed on a three-year basis to fund the long-term investment in large estates, IT and other infrastructure projects. The development of this is led by the Chief Operating Officer in conjunction with the Headteachers.

### **Who are the budget holders?**

The Cost Codes and Budget holders for each school are listed in Appendix A. In some cases, budget holders may be supported by staff that can requisition items on their behalf.

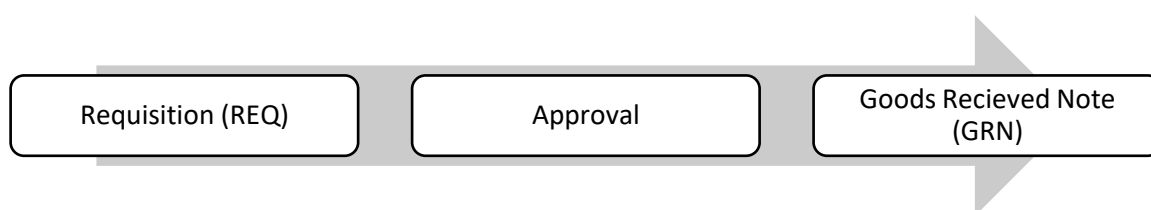
### **How can I access my budgets?**

If you are a Budget holder, you can access your budget on-line via the PS Financials 'Finance Portal'. If you haven't had the opportunity to be trained on the Finance Portal, or you would like a refresher, the Finance Team can be contacted for training sessions upon request (details at the start of this handbook). Group sessions are also arranged as and when required throughout the year. We have also developed a 'Finance Portal' User Guide which is published separately.

## **3. PURCHASE ORDERS AND PAYMENTS**

### **How does the purchase process work?**

We operate a three-step process to making purchases within the Trust:



A *requisition* (REQ) is raised in the finance portal. This can be done either by the budget holder or assigned requisitioner.

An *approval* is then made by the budget holder. In addition to this:

- If the REQ is above £1,000 in value, it must also be approved by the Director of Finance.
- If the REQ is above £5,000 in value, it must also be approved by the COO or the CEO.

In order to ensure best value for public money, if the order is above £5,000, we also require at least three competitive quotes to be obtained, with the relevant form (see the appendices) completed by the budget holder.

Once all the approval stages have been completed, the Finance Team will generate the purchase order and email the supplier.

When the item has been received, the requisitioner must complete a *goods received note* (GRN) in the finance portal. This means that once the invoice is received by the Finance Team, it will be paid in the next routine payment run via BACS.

The Finance Portal User Guide contains detailed instructions (supported by screen shots) of the steps to be taken.

### **How do I make a one-off payment?**

If a one-off payment is required to a supplier, a payment request form must be completed and signed off by the budget holder. Finance can then process the order and indeed payment.

### **How do I set up a new supplier?**

If the supplier you are working with does not appear in the finance portal, please contact the Finance Team via email to set them up. You will need to ask the supplier to complete a New Supplier Form (see the appendices) and send this directly to the Finance Team. It is imperative this form is completed so we are able to undertake checks of new suppliers to prevent fraud and confirm the correct details.

Setting up a new supplier normally takes approximately 2-3 days. However, it can be longer if the supplier does not submit the correct information.

If the supplier is a regular supplier, please contact someone in the Finance Team first to see if we have already negotiated discounts on items before placing an order.

#### **What are the expected timescales for making a purchase?**

In the ordinary course of business, it will take approximately three working days to requisition, approve and send out a purchase order to a supplier. Staff may expedite this (if necessary) by alerting the relevant budget holder to log-in to the finance portal to approve items urgently. Once approved by the budget holder, the Finance Team sends out purchase orders daily.

Once an item has been moved to 'GRN', it usually takes approximately one week, depending on the supplier payment terms and receipt of the invoice, for the payment to be made to the supplier by BACS. Please note this can change during peak periods or during holidays.

We aim to turn all payments around within 30 days. If you need to make a payment by a certain date, please liaise with the Finance Team to arrange this.

#### **How often do payment runs take place?**

The BACS are processed weekly (Thursday). Payments are set to run approximately five working days after the BACS start date to allow time for completion of the BACS processes.

## **4. ONLINE PURCHASES**

#### **When should I make an online order?**

The DfE has warned that card purchases pose a greater risk of fraud than normal supplier purchasing via the route described above. The Trust's preferred method of payment therefore by BACS transfer.

#### **Charge Cards**

Charge Cards (for example credit cards) are held by the Finance Team and can be used if necessary for payments. The statements are reconciled monthly and checked to ensure no unplanned expenditure has been made on them.

#### **Amazon Orders / Other Online Retailers**

Amazon should not be used to purchase books and stationery items. Please use an alternative supplier on the finance portal.

A REQ should always be raised and approved by the Budget holder. Copy and paste the http link into the expanded description field within the requisition.

If the supplier is not on the finance portal, please complete a 'Miscellaneous Payment Request Form' and ensure this is approved by the budget holder.

Please ensure the goods are moved to GRN against the Purchase Order.

## **Sainsburys and Tesco Orders**

Orders over £40 can be placed on-line using the Trust's Sainsburys and Tesco accounts. A log in and password has been emailed to key Departments in each school.

- Nonsuch / Wallington – Sainsburys
- Carshalton – Tesco

The online baskets in each shop have a two hour window to make the payment or the delivery slot will be lost. Please liaise in advance with the Purchase to Pay team by emailing:

- Nonsuch - [kwalker@girlslearningtrust.org](mailto:kwalker@girlslearningtrust.org)
- Carshalton / Wallington- [pwebber@girlslearningtrust.org](mailto:pwebber@girlslearningtrust.org)

Please copy in [dsturney@girlslearningtrust.org](mailto:dsturney@girlslearningtrust.org)

Once the order (all items) has been saved on-line, staff should raise a requisition in the finance portal for the total amount (one line only, minimising duplication) and mark the delivery date in the reference field. The budget holder must then approve the requisition.

Once approved, the Finance Team then will then log into the account, pay for the shopping and confirm the delivery date. No card details will be stored, and an email will be sent to the individual placing the REQ to confirm the order and delivery date.

Once the order has been received this must be moved to GRN and the receipt sent to the Finance Team.

## **5. TRIPS AND EVENTS**

### **How do I set up an event or trip that requires a contribution from students / parents?**

If you want to organise an event which requires contribution from students / parents, or pay for a ticket, please contact the Finance Team before arranging or purchasing resources. These events / tickets will be set up and made available for online payment via the ParentPay portal.

### **How do I purchase travel tickets for trips?**

Trips-related travel tickets should be purchased on-line and posted to the school for distribution by the Visit Leader to students. We need at least 10 working days notice to ensure these are purchased and delivered on time.

### **How do I make sure I have emergency funding for a trip?**

If staff require access to emergency funds whilst on a residential / foreign trip, this will be provided via Caxton Cards (which are given to Visit Leaders prior to departure). These can be used at banks and ATMs in UK, Europe and America.

Depending on the trip, the Caxton Cards are usually credited with up to £1000 for larger trips. Crediting the Caxton Cards requires advance notice of at least 10 working days. Funding can be provided in different currencies, when travelling abroad.

### **How does trip funding work in terms of contingency planning and refunds?**

A budget must be prepared for each trip. This should include no contingency to avoid overcharging parents / carers and time-consuming refunds if emergency expenditure is incurred.



The Enrichment Team in each school should contact the Finance Team as early as possible when planning a trip and discuss:

- Important due dates (especially for foreign currency payments)
- Foreign currency requirements
- Emergency funds requirements
- Travel tickets to be ordered

If refunds are given the following will apply:

- The surplus on trips will be refunded if the surplus is greater than 5% of the trip cost paid, unless that amount is less than £20 and then the surplus will not be refunded.
- In addition, any surplus over £20 will be refunded. Any remaining surplus and losses from trips will be balanced out and credited to the School Restricted Fund.

## **6. HANDLING CASH**

### **Do we have access to petty cash?**

Petty cash is not held and in general, we aim to be cashless. We accept payments via the online ParentPay system for things like trips and ticket sales.

### **Can schools ever collect cash for activities?**

In special circumstances (for example charity fundraising or 'non uniform days'), cash may be collected in school but please inform the Finance Team in advance so that arrangements can be made for counting and banking of the collections.

Staff and students must be advised to be security conscious when handling cash, particularly in the foyer/reception and at public events.

On receipt of cash, the first count should be undertaken by the event organiser and the cash figure submitted. This is signed into the banking book with a cash counting sheet and the cash is locked away for safekeeping. The Finance Team will undertake a second count before the money is collected by G4S for banking. All money in and out of the safe must be logged in the safe book.

### **Who has access to the school safe?**

Access to the school safe(s) is carefully managed in each school, with the following staff holding safe keys:

- Nonsuch – Purchase to Pay Team and Nicky Owen
- Wallington – Headteacher's PA
- Carshalton – Headteacher's PA

Everything that goes in and out of the safe (including documentation) must be listed in the Record Book provided located near the safe.

## **7. EXPENSES & OTHER PURCHASES**

### **How do staff expenses work?**

The Trust operates an Expenses Policy which clearly sets out what can and cannot be claimed as a reasonable expense by staff, governors and trustees.

Expenses are paid via BACS weekly during term-time, however, reimbursement may take longer if a claim is submitted during school holidays.

All claims should be made on the Trust's Staff Expenses Claim Form together with supporting receipts. Staff may not sign their own expenses (even if they are budget holder).

#### **How do I claim for travel?**

Staff travel tickets (such as train/tube to a training course) should normally be purchased by the individual and claimed as soon as possible. If attending training, staff should have provided an estimate of travel costs on the Training Form. Costs will be charged to Training & Development (ATAD) budget.

#### **How do I make a claim for petrol or diesel?**

When submitting claims for Petrol/ diesel, business insurance is required a copy of business insurance should be sent to [ngeoffrey@girlslearningtrust.org](mailto:ngeoffrey@girlslearningtrust.org)

No parking/speeding fines will be reimbursed. Please refer to the Trust Expenses Policy for further details.

#### **How can I order a taxi?**

The schools have accounts with local taxi companies:

- Nonsuch – Movr, Wallington Cabs & Courier
- Wallington – Wallington Cars
- Carshalton- Wallington Cars

Any use of the taxi account requires authorisation by the Headteacher. A requisition will need to be raised in the Finance Portal.

However, in certain circumstances, a taxi may be automatically charged to the school account via Reception – this will usually be connected to a first aid emergency such as a member of staff returning to school after accompanying a sick student to hospital by ambulance (where no parent was available). If in doubt, Reception could confirm verbally with the Headteacher.

#### **Can I make a claim for the purchase of alcohol?**

No alcohol can be purchased using Trust funding.

#### **What bank account will expenses be paid into?**

All staff expenses will be reimbursed into the same bank account as your payroll. To request any changes to your bank account for payroll, you will need to log into Every or Dataplan (ePayslips) account and request the change.

Any enquires for Payroll should be emailed to [payrollhelpdesk@girlslearningtrust.org](mailto:payrollhelpdesk@girlslearningtrust.org)

#### **How do I organise catering for a school event?**

These may be available for certain types of hospitality, where authorised by the Headteacher (please note arrangements vary by school) to provide sandwiches and small items for visitors and guests.

The Catering company will invoice the relevant school.

### **How do staff duty meals work?**

These may be available in certain circumstances, subject to approval by the Headteacher (please note arrangements vary by school). Examples might include:

- Staff Duty Meals (e.g. staff undertaking lunchtime duties)
- Staff Enrichment Clubs (e.g. staff running lunchtime enrichment clubs for students)

Forms must be signed by the Headteacher and sent to the Catering Manager.

### **How do fuel cards work?**

All Star Fuel Cards are only issued at Wallington and are held by the Premises Team for use of the two minibuses. They have been set up to enable purchases of up to £150 per transaction on petrol/diesel. Other items cannot be purchased using Fuel Cards. Purchases can only be made when a named vehicle/minibus is present, matching the registration and description on the Fuel Card. All Star Fuel Cards can be used in a variety of local petrol stations.

## **8. OTHER FAQs**

### **How do we account for additional income a school might receive?**

Staff are required to contact the Finance Team regarding any other income such as Jack Petchey, additional grants, competition awards, exams, music, art and others, so it can be allocated to correct school and cost centre.

### **How do Free School Meals (FSM) work?**

Free school meals are funded by government and provided via each school canteen. The process has four steps.

- The school is responsible for ensuring the data is recorded accurately on SIMS – this is the ‘trigger’ that all of our automatic systems rely on. If this isn’t correct, the student will be not receive the allocation.
- SIMS then automatically flags this information with both ParentPay and our till systems.
- For every student who is eligible, an allocation of £2.55 per day for Nonsuch and Wallington is credited to their account, which covers the cost of a main meal deal in the canteen (we have increased this from £2.50 to cover inflation). For Carshalton this is £3.55, with an additional £1 coming from Pupil Premium to fund an allocation for breakfast.
- The student then interacts with the canteen in the same way as other students, using their account to purchase meals.

FSM allocation that is not spent will rollover to the Friday, after which point it will be cleared. Students can now spend a maximum of £7 per day (we have increased this to reflect inflation).

For any query relating to the finances behind FSM please email [fsm@girlslearningtrust.org](mailto:fsm@girlslearningtrust.org)

### **How does the 16-19 Bursary Scheme work?**

The 16-19 Bursary Scheme, also known as the Sixth Form Bursary Scheme, provides financial support to students to help them to succeed in their studies. It is funded by the government and administered by the school. The Trust operates a single policy for the scheme that is available on the GLT website,

with further details published by each School on their own website. Please send initial enquiries to the Finance Team.

#### **How does ParentPay work?**

ParentPay is a third-party provider of the system we use for parents and staff to make payments for most school activities – including use of the canteen. Please send initial enquiries to the Finance Team.

## **9. APPENDICES / OTHER DOCUMENTS**

Alongside this Staff Financial Handbook, we also publish a number of standalone documents to support staff with financial procedures:

- Appendix A: Nominal Codes and Budget Holders List
- Appendix B: New Supplier Form
- Appendix C: Three Quotes Purchase Form
- Appendix D: Miscellaneous Payment Request Form
- Appendix E: Staff Expense Claim Form
- Appendix F: PSF Portal Guide