Think Gita Expenses Policy

Please kindly read the Expenses policy below before claiming an expense.
If you have any questions, then please reach out to the TG Accounts Team at accounts@thinkgita.org

1. Overview and Scope

All Employees, Trustees and Volunteers are entitled to reimbursement for out-of-pocket expenses which they legitimately incur while promoting and supporting the delivery of the charity’s objectives.

These policies and procedures are based on the Charity Commissioners' guidance on reimbursing out-of-pocket expenses incurred by Trustees as in its publication “Trustee Expenses and Payments” (CC11) https://www.gov.uk/government/publications/trustee-expenses-and-payments-cc11 – some sections of this policy have been taken verbatim from that publication.

The Charity reserves the right to change its Expenses Policies & Procedures to maintain consistency with current accepted Best Practice, and otherwise to meet the needs of the Charity.

2. Waiving Expenses

Supporters who generously waive their expense or purchases as “donations” to the Charity inadvertently create some difficulties. If reimbursement of expenses/purchases is not claimed they cannot be entered into the Charity’s accounts to show both the true costs of running the Charity and the generosity of its supporters, this can hamper funding applications.

Furthermore, even if the amount of the waived expenses/purchases is notified to the Charity and entered into the accounts, the Charity is not able to claim any Gift Aid that might otherwise have been available on the donation because Gifts-in-Kind are specifically excluded from Gift Aid under HMRC rules.

Under HMRC rules the Charity must first make a repayment of the expenses claim in a way that is verifiable by HMRC (usually BACS transfer) and then the claimant must separately make a similar, reciprocal, verifiable donation to the charity.

Accordingly the Charity encourages all those who can legitimately claim reimbursement of their expenses to do so and then back-donate it to the charity, thereby making it eligible for Gift Aid.

3. Employee, Trustee or Volunteers expenses reclaimable

Underlying this guidance is the need for Employees, Trustees or Volunteers to be conscious of the proper use of charity funds and of maximising value for money in the way they travel and the accommodation used.

In all cases, it is important to ensure that the reimbursement of out-of-pocket expenses is not- or does not appear to be – a disguise for making income payments (remuneration) to the recipient(s).

Expenses may only be incurred and subsequently reimbursed by the Charity in respect of activities which are part of the Charity’s agreed and budgeted programme of charitable activities.

Likewise, good and/or services may only be purchased on behalf of the Charity, and subsequently reimbursed, in respect of activities which are part of the Charity’s agreed and budgeted programme of charitable activities.
Expenses must be approved by one of these approvers: Niscinta Dasa (Niraj Mulji), Anirudh Fatania, Syama-Rani Devi Dasi (Ekta Dudani), Reenal Pankhania. Approved expenses email must be sent through to accounts@thinkgita.org for pay-out.

4. Employees, Trustees and Volunteers may be refunded for the following expenditure incurred in the course of carrying out Charity business

1. Printer, Postage and Stationery Costs
2. Travel and Parking costs
3. Uniform costs
4. Other out-of-pocket expenses

Volunteers and Charity Trustees should not be left out of pocket as a result of carrying out their duties. Equally, they should not receive payment or benefits that result in personal profit.

5.1. Employee, Trustee or Volunteer expenses reclaimable; Printing, Postage and Stationery Costs:

Any costs relating to printing charity promotional material, letters, meeting notes and other literature may be reimbursed. If a printer/ink is used for personal and charity printing please ensure you pro rata the usage and therefore the expense (receipt) between the two. Postage costs incurred on behalf of the charity can be reimbursed on presentation of receipts. Stationery costs incurred may be reimbursed on presentation of receipts.

5.2. Employee, Trustee or Volunteer expenses reclaimable; Travel and Parking Costs:

All journeys over 50 miles should be made on public transport where possible, if this is not possible prior approval to drive the journey and claim the mileage must be gained from Tier1 Approvers.

Train tickets should be booked in advance where possible to benefit from cheaper rates. All Train travel should be 2nd class and off peak if available.

Parking costs incurred when on charity business away from the normal place of work will be reimbursed.

Taxis (preferably pre-booked mini-cabs rather than on demand hire) may be used in exceptional circumstances where no other options are available.

Mileage should be claimed from home to the event (assuming no EEA office and no normal place of work). Mileage rates payable for travel by car are included in the Mileage claim form and will be updated in line with HMRC recommended allowances.

You may only use your private car in connection with Charity business if, at the time of each journey, it has a valid:

A) Certificate of Insurance

B) Road Tax if applicable

C) MOT certificate if applicable

Please keep the VAT receipt for fuel purchased within one month prior to your business journey and submit with your mileage claim.

5.3. Employee, Trustee or Volunteer expenses reclaimable; Uniform Costs:

For promotional purposes at events Trustees/employees/volunteers may be required to wear specific uniform. If these are purchased on behalf of the charity these can be reimbursed. Prior approval should be gained from the CEO/Level1 approvers.

5.4. Employee, Trustee or Volunteer expenses reclaimable; Other out-of-pocket expenses:

Expense claim forms may also include claims for the reimbursement of goods/services purchased by the claimant on behalf of the Charity. For any Expenses claims over £50, a pre-approval must be seeked from Charity CEO.

Completion, submission and reimbursement of Expense Claims:
Trustees/Employees/Volunteers must reclaim their expenses on the expense form provided in this schedule labelled Expenses Claim Form within one month of incurring the expense. VAT receipts should be requested when incurring the expenditure and these VAT receipts must be attached to the expense claim form.

Please note if a receipt detailing the VAT number and breakdown of VAT is not obtained then the Charity will lose out on being able to reclaim that VAT.

Late submission of expense claims or missing receipts may result in a delay in reimbursement or the Charity may reserve the right not to reimburse the expenses.

All claims submitted for the reimbursement of expenses incurred on Charity activities and/or purchases made on behalf of the Charity will be vetted for compliance with Charity law, Taxation law and this policy before being authorised for reimbursement.

The expense claim form must be authorised by Niscinta Dasa (Niraj Mulji), Anirudh Fatania, Syama-Rani Devi Dasi (Ekta Dudani), Reenal Pankhania (up to limit of £50). An individual must not authorise their own expenses.

Reimbursement of authorised expenses will be made by BACS payment to your bank as soon as is reasonably practical after receipt.

6. Disallowable Expenses

The following items are not reimbursable under this policy:

-Parking fine tickets

-Speeding tickets

-Finance charges for personal credit card

-Excess baggage charges

-Expenses for travel incurred by companion/family members

-Expenses related to holiday or non-charity related activities whilst on a charity trip

-Repairs due to accidents in personal vehicles

-Payments to family/friends for childcare

-Non-compulsory insurance cover

This list is not exhaustive. If you wish to reclaim anything not covered in this policy please obtain prior approval from Anirudh Fatania

7. Key Points to note with Expense Claims:

1. Missing original receipts: claims cannot be processed by Finance, unless with original VAT receipts (the itemised bill/receipt with transaction breakdown) and not just the card transaction receipt.

2. Missing boarding passes: all projects require boarding passes to be kept on file for any flights or Eurostar costs that are charged to the project (project folders containing all original expense claims and boarding passes are held at Google Drive). If you are claiming flights before the date of travel, please send boarding passes to accounts@thinkgita.org upon return, with reference to project code (for boarding passes on smartphone please copy/take a screenshot). Based on expenses policy, claims for flights/Eurostar/trains missing original boarding passes do not get reimbursed.

3. Flights/Eurostar/Train travel booked outside of Economy class: please ensure travel is in line with Think Gita travel policy and provide justification if required.

4. Use of taxis in UK: please provide reason for taxi use in UK (due to Think Gita financial regulations) e.g. heavy luggage, no public transport option.

5. All claims must be submitted via email. No WhatsApp or text messages will be accepted for reimbursement.

6. **All expenses must be claimed within 1 month of being incurred.**

7. Claims for mileage (45p per mile): require claimants to provide confirmation that their car insurance is covered for business-related travel and a Google/AA map showing the start and destination of the route travelled in order to confirm the distance driven.

8. Travel insurance cannot normally be claimed: please note when travelling for ThinkGita staff members/volunteers have travel insurance cover in most areas (with the exception of complex risk environments). Individual travel insurance purchased by staff is therefore not eligible for reimbursement.

9. Accounts will check against the HMRC Worldwide Subsistence Rates (see link below) and query any travel costs that are inconsistent with the principles of economy, efficiency and effectiveness:
https://www.gov.uk/guidance/expenses-rates-for-employees-travelling-outside-the-uk

10. Expenses will be reimbursed in bi-monthly cycle. Any large one off expenses reimbursement needs to be approved by Niscinta Dasa (Niraj) to accounts.