



## GUIDANCE ON ALLOWANCES PAYABLE

### **Introduction**

The following principles apply to every member of staff and board of NW Academy of English Limited to any budget used for travel and/or subsistence. It is the responsibility of management to ensure that staff understand and implement this policy.

In general, expenditure of this nature should be kept to a minimum.

### **Travel**

In general terms, the requirement to travel on company business should be brought to the attention of management in advance for approval.

- Public transport taxis and car parking fees – all receipts should be included in the expenses claims.

### **Approved Mileage Rates**

	<b>First 10,000 business miles in the tax year</b>	<b>Each business mile over 10,000 in the tax year</b>
<b>Cars and vans</b>	45p	25p
<b>Motor cycles</b>	24p	24p
<b>Bicycles</b>	20p	20p

### **Subsistence**

It would seem consistent with previous practice to pay the travel and subsistence costs (including the costs of meal/accommodation where necessary) incurred by members of NW Academy of English Limited in performing their duties, where these are not met by the individuals' sponsoring/employing organisations.

When an employee is away on business and misses a meal, the company will reimburse the cost of this meal: when away overnight this could extend to breakfast, lunch and/or dinner. Such costs where incurred will be reimbursed on production of receipts etc submitted with the appropriate claim form.

Where accommodation is required for an overnight or longer stay, the costs of the company will make all necessary arrangements in advance. The costs of light refreshments etc incurred will be paid at the discretion of management provided the usual procedures are followed: costs will be reimbursed on production of receipts/tickets etc submitted with the appropriate claim form.

Reimbursement of childcare and other caring expenses incurred directly as a result of an individual's participation would also seem appropriate, and consistent with the aim of ensuring broad inclusivity among members of NW Academy of English Limited.

The above is to be reviewed at appropriate intervals by NW Academy of English Limited to ensure a professional system for administering expenses is maintained.

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Signed: *John F M'govern*

(Chief Executive, North West Academy of English)

Queries relating to this policy should be addressed to:

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