INDEPENDENT
HIGHER
EDUCATION

August 2026

Code of Governance for Independent Providers of Higher Education

Contents

Preface

Effective governance is vital for any higher education provider, and the role of governing bodies (referred to herein as boards) has never been more important. Since this Code was first published in September 2021, governance has moved decisively up the agenda across the higher education sector, with growing attention from regulators, funders and institutions themselves to the effectiveness of boards, the culture in which they operate, and their accountability to students and the public.

Independent Higher Education (IHE) has worked with our membership and the sector as a whole to refresh our Code of Governance in this changing landscape. This is a refresh rather than a rewrite: the Code's ten principles remain unchanged, and the great majority of its content stands as first published. Where we have made changes, they reflect this shift in sector focus — strengthening the Code's provisions on board effectiveness, on the culture and behaviours expected within the boardroom, on governance exercised in the interests of students, and on the embedding of risk management across the board's processes rather than treating it as a discrete exercise. In refreshing the Code we have, where possible, aligned with the Committee of University Chairs' Code of Higher Education Governance. There remain, however, matters that IHE must grapple with that do not arise within the CUC's member community — reflecting the distinctive size, ownership and constitutional arrangements of many independent providers — and in these areas our Code takes its own approach.

This Code is designed as a foundation on which institutions can develop their own values, specialisms, and effective structures for the students and communities they serve. IHE will continue to work with our membership and develop supplementary guidance that should be read and applied alongside this Code to further embed best practice across the institutional diversity we see in the independent sector. We also intend to return to the Code in 2027 to review further how it supports effective risk management.

We do not believe there is a one-size-fits-all approach to education, and governance must reflect the size, shape and specialism of the institution. We hope this refreshed Code will go some way to supporting efficacy, accountability and quality in the institutions that adopt it, and in the continued development of good practice across the higher education sector.

About the authors

Independent Higher Education (IHE) established a working group of members and experts to oversee the development of the initial Code in 2021, as well as engaging the wider sector through a public consultation. In the 2026 refresh IHE engaged the IHE Governance Forum in initial stages and worked through the IHE Governance and Nominations Committee and IHE Board before conducting a member consultation in June 2026.

We would like to thank Shakespeare Martineau for the technical drafting of the Code, and in particular Joanne Forbes, Paul Greatrix, and Smita Jamdar for their expert counsel and guidance during the initial development and subsequent refresh of the Code.

INDEPENDENT HIGHER EDUCATION

Independent Higher Education (IHE) is the UK membership organisation and national representative body for independent providers of higher education, professional training and pathways. IHE works to promote, support and enhance the independent tertiary education sector. We campaign for positive reforms to the regulatory and operating environment, work to share good practice and raise standards in the sector, and help our members to overcome challenges to succeed in their missions.

SHAKESPEAREMARTINEAU

Shakespeare Martineau is a full service law firm, which provides legal services to businesses, organisations, government departments, families and people throughout life and in business. Acting for over 100 further and higher education institutions across the full breadth of their legal service requirements, Shakespeare Martineau has a specialist education practice which is led by Smita Jamdar. Their presence, profile and expertise in the sector continues to be recognised by Legal 500 which consistently ranks Shakespeare Martineau as a Tier 1 firm for higher education.

About the Code

This Code has been produced for use by independent providers of higher education whose governance arrangements are often different from those adopted by traditional universities and colleges. Independent providers take a variety of different corporate forms. Many are companies limited by shares or guarantee, some are bodies established by Royal Charter and some are trusts or unincorporated associations. Some are for-profit, whilst others are not-for-profit or charitable. They vary enormously in size, from micro businesses and SMEs through to larger organisations.

Independent providers also have a diversity of ownership models, from family-run organisations to those with multiple shareholders or parent companies (UK-based or international), as well as some which simply form part of a larger organisation whose principal business is not itself higher education.

Independent providers have to respond to a wide range of stakeholders: shareholders and owners; awarding bodies and validating partners; staff and students; taxpayers and the wider public; regulatory bodies; and connected companies and organisations. Their governance arrangements reflect this multiplicity of corporate form, ownership and accountability.

The aim of this Code is to provide a shared set of principles which individual providers can adopt and adapt in order to

- demonstrate generally accepted standards of good governance, appropriate to their corporate form;
- ensure good academic governance, management of academic risk, and provide suitable, robust assurance to the board in these areas;
- meet the expectations of their owners and other stakeholders;

- where relevant comply with the requirements of the Office for Students, and other sector bodies such as the Office of the Independent Adjudicator (OIA); and
- inspire confidence in the wider public.

This Code is based around a series of principles that are relevant to all independent providers, with commentary for each principle relating to its implementation in the various diverse contexts summarised above. The Code is intended to be implemented flexibly: whilst the principles represent generally accepted good governance, the underpinning structures and ways of working to deliver the principles in practice will vary from provider to provider. It will be for each provider to determine how best the principles can be embedded in their own specific context.

The Code is produced on an "apply or explain" basis. The board should publish where it has adopted the IHE Code of Governance. Providers are encouraged to meet the principles by applying the recommended practices set out in the commentary, or explaining why they have not applied them and/or what they have done instead.

This document provides the Code framework and summary. It should be used in conjunction with existing guidance and any future guidance developed over time to support independent higher education providers to implement the ten principles.

The Ten Principles

1 Clarity of Roles

Every provider must establish an appropriate governance framework through which decisions about the organisation's short, medium and long term needs and objectives are made, with a clear primary decision-making or governing body (the board), and clear division of responsibility between governance and management.

2 Collective Responsibility

The board should be an effective, primary decision-making body with collective responsibility for the long-term success of the provider, for determining the organisational objectives, values, culture and strategy necessary to deliver that long-term success, and for safeguarding and promoting the good reputation of the provider.

3 Academic Governance

There should be an appropriate framework in place for academic governance and the management of academic risk which ensures that academic standards are maintained and quality is enhanced.

4 Risk Management

The board should have oversight of key policies and procedures, and should have overall responsibility for risk management and internal control.

5 Size and Skill

The board should be of an appropriate size and composition and have the requisite skills to discharge its responsibilities under this Code.

6 Effectiveness

The board and any committees should discharge their duties in an effective and efficient way.

7 Integrity

Board members should discharge their duties to a high standard of professionalism, act with integrity, and conduct themselves openly and transparently, with appropriate regard to confidentiality.

8 Remuneration

Remuneration of board members and senior staff at the provider should be appropriate and designed to support the strategy and long-term sustainable success of the provider.

9 Fair Reporting

External reporting should be fair and balanced, and minutes of board meetings (and key committees) should be published unless they relate to confidential matters.

10 Students and Stakeholders

There should be an appropriate level of dialogue between the board and the provider's shareholders and other stakeholders, and appropriate engagement with students.

Principle 1

Clarity of Roles

1.0 Every provider must establish an appropriate[1] governance framework through which decisions about the organisation's short, medium and long term needs and objectives are made, with a clear primary decision-making or governing body (the board), and clear division of responsibility between governance and management.

Provisions

1.1 The governance framework of the provider should clearly set out the main structures and roles involved in running the organisation and how they work together in making decisions about the organisation.

1.2 The governance framework should consist of: (i) the constitutional or foundational document of the provider (such as its Articles of Association, Royal Charter or, if it is not an incorporated body, its instrument of government), which should identify a governing body (the board); (ii) Terms of Reference and/or role descriptions for each of the bodies and positions involved (such as the Board of Directors, Governors or Trustees, the Academic Board and the Principal or Chief Executive), which should complement each other and not conflict or, without good reason, overlap; and (iii) a clear Scheme of Delegation establishing where and how decisions on different aspects of the organisation's activities are made and scrutinised.

1.3 Any matters which are reserved to shareholders, parent companies, family trusts and/or other related organisations

1 In this Code, appropriate means in a way that suits the unique circumstances of the provider whilst continuing to meet the Code's principles.

should be explicitly stated, but the governance framework should recognise that the board is the primary decision-making body of the provider and any constraints on the ability of the board to make decisions should be kept to the minimum necessary to safeguard the legitimate interests of such stakeholders.

1.4 The board can and should delegate matters in an appropriate way to committees or to management. Delegated authority should not be granted to individuals or bodies outside of the provider, such as parent companies or associated organisations. Where matters are delegated, they remain the collective responsibility of the board; the board should establish clear arrangements for receiving regular reports on decisions made under delegation and for satisfying itself that delegated authority is being exercised appropriately. The board should consider when matters should be brought back under its direct oversight. Delegations should be regularly reviewed to determine if delegations they remain appropriate.

1.5 Where the provider is or intends to be registered with the Office for Students (OfS), the governance framework should explicitly make reference to the Regulatory Framework's public interest governance principles.

1.6 Information about the provider's governance framework should be published and easily accessible to the provider's stakeholders and the wider public.

1.7 Published information about the provider's governance should be transparent about relationships with other group companies and with parent and connected organisations.

1.8 Where board members also hold ownership, shareholder or management roles in the provider, the governance framework should make clear how the board executes its decision-making function in practice and how board members exercise independent judgement in the best interests of the provider and its students. Any conflicts between governance responsibilities and other interests should be explicitly identified and managed.

Principle 2

Collective Responsibility

2.0 The board should be an effective, primary decision-making body with collective responsibility for the long-term success of the provider, for determining the organisational objectives, values, culture and strategy necessary to deliver that long-term success, and for safeguarding and promoting the good reputation of the provider.

Provisions

2.1 The board is responsible for leading the provider successfully in the long term, including by providing appropriate levels of oversight, support and challenge to management.

2.2 The board should accept collective responsibility for determining the objectives, values, culture and strategy necessary to deliver long-term success for the provider.

2.3 The board should safeguard and promote the provider's institutional reputation by operating in accordance with the principles of this Code.

2.4 In the specific context of higher education, the board should ensure that the culture of the provider supports equality, inclusivity and diversity of staff and students, and facilitates fair outcomes for all students

2.5 Working with management as appropriate, the board is responsible for ensuring that the necessary financial, human and other resources are in place to ensure that the provider's objectives, values, culture and strategy can be sustainably delivered over both the short and the long term.

2.6 The board is responsible for monitoring and periodically reviewing the performance, objectives, values, culture and strategy of the provider.

2.7 The board should ensure that the provider complies with its constitutional documents and with relevant legal, regulatory and governance requirements, including, for OfS-registered providers, the Regulatory Framework for higher education in England.

2.8 The board should have a clear, agreed and effective approach to equality, diversity and inclusion throughout the provider and in its own practice, and should regularly review the provider's performance in this area.

2.9 The board of a registered provider should ensure that it delivers in practice the Regulatory Framework's public interest governance principles.

2.10 The board should appoint and periodically review the performance of a Chief Executive to lead the management team and exercise executive authority over the provider

2.11 The board of a registered provider should identify and nominate to the OfS an accountable officer (usually the Chief Executive) who will have the responsibilities set out by the OfS from time to time.

2.12 Where members of the board also hold management responsibilities within the provider, they should be clear about the capacity in which they are acting at all times, and what they are and are not authorised to do in that capacity.

2.13 The board should foster a culture that supports effective, well-informed and collective decision-making; members should act as a 'critical friend' to the executive: bringing constructive challenge and independent judgement to bear, while maintaining mutual respect and working towards shared outcomes.

2.14 The board should approve and maintain oversight of a strategic plan appropriate to the provider's size and context. Where relevant, the board should approve and maintain oversight of a business plan for specific strategic objectives. In reviewing and approving plans, the board should satisfy itself that they adequately address: the interests of students and any potential conflicts between student interests and business objectives; the provider's financial sustainability over the short and medium term; the key risks to delivering the provider's objectives and how these are managed; and the provider's regulatory compliance obligations.

Principle 3

Academic Governance

3.0 There should be an appropriate framework in place for academic governance and the management of academic risk which ensures that academic standards are maintained and quality is enhanced.

Provisions

3.1 There should be an appropriate body (the academic board) to which the board delegates responsibility for maintaining and enhancing academic quality and standards.

3.2 The board should actively seek and receive assurance from the academic board that academic governance is robust and effective. "Academic governance" in this context means how the academic affairs of the provider are governed.

3.3 The board should receive, test and provide to stakeholders assurance on academic quality and standards and the integrity of academic qualifications, and should work with the academic board to maintain standards and continuously improve quality.

3.4 The board should receive assurance that specific academic risks (such as those involving validating partners and awarding bodies, the recruitment, retention and attainment of students, or grade inflation) are being effectively managed.

3.5 The board[2] should understand, respect and uphold the principle of academic freedom (the ability within the law for academic staff to question and test received wisdom, and to put forward new ideas and controversial or unpopular opinions, without placing themselves in jeopardy of losing their jobs or privileges).

3.6 The board[3] should understand the provider's legal responsibilities to uphold freedom of speech within the law and be able to demonstrate this understanding.

2 Academic Freedom requirements vary by regulation and partnership. Providers registered with the Office for Students must meet the general duties set out in Section 2 and Schedule 1 of HERA, amended by the Higher Education (Freedom of Speech) Act 2023, which also apply to teaching providers in academic partnerships regardless of their own registration status.

3 Freedom of Speech requirements vary by regulation and partnership. Providers registered with the Office for Students must meet the general duties set out in Section 2 and Schedule 1 of HERA, amended by the Higher Education (Freedom of Speech) Act 2023, which also apply to teaching providers in academic partnerships regardless of their own registration status. Section 43 of the Education (No. 2) Act 1986, extends the requirement for protection of free speech across all UK nations. The Higher Education (Wales) Act 2015, the Further and Higher Education (Scotland) Act 2005 contain their own provisions.

Principle 4

Risk Management

4.0 The board should have oversight of key policies and procedures, and should have overall responsibility for risk management and internal control.

Provisions

4.1 The board should ensure that the provider has the policies and procedures it needs to deliver its objectives, values, culture and strategy and to meet its legal, regulatory and governance responsibilities, and that these policies and procedures are reviewed at appropriate intervals.

4.2 The provider's policies and procedures should ordinarily be published and easily accessible to its stakeholders, including staff and students, and members of the public.

4.3 The board should establish a process for identifying and keeping under review the key risks facing the provider and satisfy itself that any risks so identified are appropriately managed. The board should maintain a clear understanding of the level and types of risk it is prepared to accept in pursuit of its objectives. The board should ensure that risks are recorded and reviewed at appropriate intervals, with clear ownership of the steps taken to manage them.

4.4 The board should establish an appropriate system of internal control, including financial controls.

4.5 The board should consider how the work of internal (if any) and external auditors should be overseen and agree how recommendations from auditors will be recorded and acted upon, for example through the production of an annual audit report.

4.6 The board should receive regular assurance that the conditions of any funding or OfS registration are being met.

4.7 The board should ensure that the provider has appropriate arrangements in place to address wrongdoing, impropriety and misconduct, including investigation and follow-up action. These arrangements should enable individuals to raise concerns confidentially, with appropriate protection in line with the law on whistleblowing for those who do so in good faith. Both the arrangements themselves and the individuals responsible for handling concerns raised under them should be sufficiently independent of those with significant operational responsibilities.

4.8 The board should ensure that there is an effective and transparent process published and available to students which follows the principles of the Good Practice Framework requirements of the OIA Scheme (or equivalent independent redress scheme).

Principle 5

Size and Skill

5.0 The board should be of an appropriate size and composition and have the requisite skills to discharge its responsibilities under this Code.

Provisions

5.1 The membership of the board should reflect the skills and experience necessary to deliver the provider's objectives, values, culture and strategy, but should not be so large as to be unwieldy.

5.2 The board should establish and take collective responsibility for processes to ensure that all members of the board are fit and proper persons, and consider applying this requirement beyond board members to include company directors, company secretaries, significant shareholders and those with compliance responsibilities. The board should satisfy itself that individuals in these roles do not hold any active director disqualification, are not subject to undischarged bankruptcy, and do not have an unspent criminal conviction for a relevant offence.

5.3 Where relevant skills or experience are not reflected on the board, consideration should be given to how the board can fill these expertise gaps in a timely and appropriate way, for example by creating an advisory board as an interim step to further recruitment to the board.

5.4 The board should consider appointing an appropriate number of non-executive or independent members and, in the case of registered providers in receipt of financial support from the OfS, must appoint at least one independent member, with the requisite skills, experience and time to discharge their duties.

5.5 Any non-executive and/or independent directors should be appointed for a fixed period of time and any decision to renew or extend beyond this period should only be made for good reason in exceptional circumstances.

5.6 The board should consider whether it is appropriate to appoint a student representative to the board, and, if not, how student engagement with the board may otherwise be facilitated (see further Principle 10 below).

5.7 The board should establish appropriate processes for managing appointments to the board and for succession planning.

Principle 6

Effectiveness

6.0 The board and any committees should discharge their duties in an effective and efficient way.

Provisions

6.1 The board should hold regular meetings and should receive timely and appropriate information.

6.2 The annual cycle of meetings for the board should be arranged so that the board is able to receive and scrutinise relevant reports from management and other governance bodies over whose activities the board is expected to exercise oversight.

6.3 There should be a chair of the board whose role it is to ensure that the board discharges its responsibilities effectively. Where the chair also holds a management role in the provider, they must always be clear in which capacity they are acting.

6.4 There should be agreed protocols, such as standing orders, for the conduct of meetings, including electronic meetings, covering matters such as how and when agendas and supporting documents should be prepared and circulated, what the quorum is, and how decisions will be made.

6.5 Information provided to the board should be timely, accurate and contain an appropriate level of detail that reflects the board's governance role.

6.6 Appropriate support should be available to the board to ensure that its meetings are arranged efficiently, that agendas are prepared and papers circulated in advance and that accurate minutes of meetings are taken.

6.7 The board should have access to advice on its legal, regulatory and governance functions. Where appropriate, a secretary to the board should be appointed; the secretary's role is to support the board in obtaining the legal, regulatory and governance advice it needs, to provide operational support for the board's business, and to ensure the board acts in accordance with the provider's governance framework. Where such a secretary is appointed, all members of the board should have access to them for support. The secretary should be of sufficient seniority to carry out these functions effectively. The provider's governing documents should set out any formal processes the board uses to access external advice and expertise where needed, including advisory boards.

6.8 The board should consider establishing, and providing resource to support, such committees as are necessary for the effective discharge of its duties, and agree and periodically review the membership and terms of reference of, and delegations to, such committees.

6.9 Where appropriate to the size of the board, consideration should be given to appointing a vice-chair, to lead the board in the absence of the chair.

6.10 Where appropriate to the size of the board, consideration should be given to the appointment of a senior independent director/governor/trustee to help advise the chair, to act as an intermediary for other board members and to help carry out an annual appraisal of the chair's performance.

6.11 The board should develop, publish and follow a code of conduct that sets out agreed standards of professional conduct, how members engage with each other and with management, how any behaviour that does not meet expectations will be identified and addressed, and how this code will be reviewed and updated.

6.12 The board should regularly review its own effectiveness. The board should agree the arrangements for this review, including the frequency of reviews, who is responsible for commissioning and managing the process, and how findings will be reported and acted upon. The review schedule and approach should be proportionate to the provider's context, the complexity of its operations, and the scope of its delegated activities. An independent external element should be incorporated at appropriate intervals. The board should use the outcomes of its effectiveness reviews to develop clear actions for improving its performance.

Principle 7

Integrity

7.0 Board members should discharge their duties to a high standard of professionalism, act with integrity, and conduct themselves openly and transparently, with appropriate regard to confidentiality.

Provisions

7.1 All board members should receive appropriate induction to understand their role as a member of the board and any specific role they hold such as chair or chair of a committee. The chair should in particular have a sound understanding of the regulatory framework within which the provider operates. The chair should ensure that induction and continuing development support each member of the board in carrying out their role.

7.2 The chair should ensure that all members of the board continually update their skills, knowledge and familiarity with the provider and the environment in which it operates.

7.3 Independent members of the board should ensure they have the time and understanding necessary to discharge the role effectively.

7.4 The performance of each member of the board should be considered at regular intervals and appropriate steps taken to ensure that performance is of a consistently high standard.

7.5 The board should make its decisions collectively in the best interests of the provider and its students, and with an appropriate level of scrutiny and challenge of matters relevant to the decision in question. Board members should ensure they have sufficient knowledge and understanding of the provider's governing documents, its regulatory obligations, and its plans and risks to discharge their role effectively.

7.6 If any individual member of the board disagrees with a collective decision of the board, they may ask for that to be minuted, but must nonetheless abide by it.

7.7 The board should act with openness, transparency and integrity and in a way that inspires confidence in the provider on the part of all stakeholders. Where appropriate, the board should act in accordance with the Nolan Principles of Public Life.

7.8 The board should establish appropriate processes to identify, record, declare and manage any actual or potential conflicts of interest, which should be applied to all board members as well as to members of staff as relevant to their role. The board should ensure that these processes set out clearly what constitutes a conflict of interest, how and when conflicts should be declared, and how identified conflicts will be managed.

7.9 There should be a register of interests that should be publicly accessible.

Principle 8

Remuneration

8.0 Remuneration of board members and senior staff at the provider should be appropriate and designed to support the strategy and long-term sustainable success of the provider.

Provisions

8.1 Remuneration arrangements for board members and for senior staff should be approved by the board and should incentivise the behaviour and performance needed to deliver the strategy and long-term sustainable success of the provider.

8.2 The board's policy on and procedures for determining remuneration should be published.

8.3 Decisions about remuneration should reflect performance.

8.4 No one should be involved in making or influencing decisions about their own remuneration.

8.5 For providers which are charities, remuneration of members of the board must meet the requirements of the Charity Commission's guidance on trustee expenses and payments (CC11).

8.6 Registered providers must comply with the OfS's requirements on senior staff pay.

Principle 9

Fair Reporting

9.0 External reporting should be fair and balanced, and minutes of board meetings (and key committees) should be published unless they relate to confidential matters.

Provisions

9.1 The board should publish an annual report of the performance of the provider against its strategy, objectives and values.

9.2 The board should ensure that it publishes accurate information on the use of public funding and value for money on the provider's website, as well as any other information that supports regulatory compliance and accountability to all stakeholders.

9.3 The board should consider whether the minutes of the board and any committees should be published on the provider's website.

9.4 For registered providers, it is a requirement of the OfS that minutes of the meetings of the board and its committees are publicly available except where genuinely confidential.

9.5 Where a matter is designated as confidential, there should be a periodic review of the designation of confidentiality to determine its continued appropriateness.

Principle 10

Students & Stakeholders

10.0 There should be an appropriate level of dialogue between the board and the provider's shareholders and other stakeholders, and appropriate engagement with students.

Provisions

10.1 The board should identify the key stakeholders of the provider and determine how it will engage in appropriate and meaningful dialogue with each stakeholder group.

10.2 The board should consider how the concerns of each stakeholder group in connection with the provider's strategy, values, culture and performance can be effectively communicated to it and be taken appropriately into account.

10.3 A key stakeholder group will be the provider's students, and the board should ensure that the provider acts in their best interests and that there are opportunities for two-way communication between the board and students.

10.4 The board should ensure there is an appropriate feedback mechanism to allow it to have oversight of issues and themes arising from student complaints.

10.5 Students and staff should have the opportunity to engage with the governance of the provider, allowing a range of perspectives to have influence.

10.6 The board should consider whether it would benefit from the skills of a student representative on the board (see Principle 5) and how the views of students may be heard by the board.

Resources

[Provisions: 1.5, 2.9]	**Office for Students: Regulatory Framework: Public Interest Governance Principles** https://www.officeforstudents.org.uk/publications/regulatory-framework-for-higher-education-in-england/annex-b-public-interest-governance-principles/
[Provisions: 2.11]	**Office for Students: Regulatory Framework: Accountable Officers** https://www.officeforstudents.org.uk/publications/regulatory-advice-10-accountable-officers-guidance-for-providers-on-the-responsibilities-of-accountable-officers/
[Provisions 3.5, 3.6]	**Office for Students: Regulatory Advice 24** https://www.officeforstudents.org.uk/publications/regulatory-advice-24-guidance-related-to-freedom-of-speech/ **The Higher Education (Freedom of Speech) Act 2023** https://www.legislation.gov.uk/ukpga/2023/16
[Provisions: 4.6]	**Office for Students: Conditions of Registration** https://www.officeforstudents.org.uk/advice-and-guidance/regulation/conditions-of-registration/
[Provisions: 4.8]	**Office of the Independent Adjudicator: Good Practice Framework** https://www.oiahe.org.uk/resources-and-publications/good-practice-framework/
[Provisions: 5.2]	**Office for Students: What is a fit and proper person?** https://www.officeforstudents.org.uk/publications/regulatory-framework-for-higher-education-in-england/annex-b-public-interest-governance-principles/
[Provisions: 7.7]	**UK Government: Nolan Principles of Public Life** https://www.gov.uk/government/publications/the-7-principles-of-public-life
[Provisions: 8.5]	**Charity Commission: Trustee expenses and payments (CC11)** https://www.gov.uk/government/publications/trustee-expenses-and-payments-cc11
[Provisions: 8.6]	**Office for Students: Accounts Directive: Senior Staff Pay** https://www.officeforstudents.org.uk/publications/regulatory-advice-9-accounts-direction-accounting-periods-beginning-on-or-after-1-august-2019/

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