

Notes on Coverage of Finance Data

As the Institute of Advanced Nursing Education was not required to provide balance sheet information some of the Financial Profiles in the Appendix could not be calculated.

Although eligible to submit data for this collection, Loughborough College of Art and Design were not in a position to make a return for 1994/95.

West London Institute of Higher Education did not submit a financial return in their own right due to merger with Brunel University in February 1995. They are included here for consistency with Volume 1 of this publication series, Students in Higher Education Institutions 1994/95.

The Robert Gordon University returned all data required, however, to give a true and fair view of the University's financial position, the balance sheet information was in a format which prevented HESA from analysing it with the rest of the sector.

Welsh Agricultural College merged with The University College of Wales, Aberystwyth in March 1995. The data returned to HESA reflects their financial position up to this date.