Summary guide to the HESES 2026/27 survey

1 The HESES 2026/27 survey requests providers to complete up to three tables, depending on the provision they have. Tables 1 and 2 are collected from all providers; Table 3 is collected from providers that have degree apprenticeship provision funded under the Medr degree apprenticeship scheme. The three subscribers to HESA with designated course provision, that are not on the Medr HE Register, do not need to complete the HESES survey. Both Coleg Cambria and Cardiff and Vale College now need to complete a HESES survey as they are on the HE Register and so have higher education provision that is fundable by Medr.

2 This annex gives a summary of the information that needs to be returned and the definitions used. All survey data should be returned according to the guidance and criteria contained in Annexes B to O which provide further detail to the overview given here.

HESES population

3 The following students should be **included** in the HESES survey:

- Registered students (i.e. those that have a binding undertaking to pay a fee to a provider (unless the fee has been waived)).
- Students aiming to obtain a recognised HE qualification.
- Students studying for at least three per cent of a full-time equivalent or approximately one week of study.
- Students based in the UK who are part of distance learning or franchise arrangements or who are based at campuses of the provider in the UK.
- Outgoing exchange students.
- Students on a year out or part of a year out as part of their course

4 Students who should be **excluded** from the HESES survey are:

- Incoming exchange students.
- Students whose only activity during the year is writing up a thesis or similar piece of work.
- Students franchised in from other providers.
- Students franchised to providers outside the UK.
- Students at campuses outside the UK.
- Students who are distance learning outside the UK.
- Students whose provision is part of a validation arrangement only.
- Students who are dormant for the whole year.

5 Both fundable and non-fundable provision, that leads to a recognised HE qualification (see Annex B), should be returned on the HESES survey, see paragraph 10 below for a description of fundability status.

Distance learning, campuses, franchises, validation arrangements and other collaborative arrangements

6 Providers are responsible for returning HESES data for all their distance learning, campus and franchised out provision in the UK. Arrangements that are validation only should not be included by the validating partner. Distance learning provision outside the UK and provision delivered at campuses or partners outside the UK should be excluded from the HESES return. For HEIs, such provision will be included on the HESA aggregate offshore record.

7 Definitions used in this circular to return data, defined more fully in Annex C, are:

- ***Distance learning:*** distance learning students are those that are students of the reporting provider, where staff employed by the reporting provider are responsible for providing all teaching or supervision, but who are located away from the reporting provider and are not part of a franchising or other collaborative arrangement with another provider or organisation. Such students should be counted in the same way as other students who are based at the reporting provider, though categorisation into fundability status depends on the location of the student.

- ***Campuses:*** Students based at campuses other than the main campus(es) should be counted in the same way as students at the main campus(es) though categorisation into fundability status depends on the location of the campus.

- ***Franchise***: this refers to an HE course taught under a sub-contractual agreement at a provider (the franchisee) which is not directly in receipt of funding from Medr for that course, for which quality assurance is provided by another Welsh provider (the franchisor) and for which funding is passed to the franchisee by the franchisor in order to provide the taught course. Students should be registered as students of the franchisor and this can be by registering for the course at the franchisor or franchisee provider. For FT UG courses, funding may be in the form of the tuition fee which could either be provided directly to the franchisee or passed to the franchisee by the franchisor. In all cases the franchisor will return student related data to HESA and Medr on behalf of the franchisee.

  A franchise can be with publicly funded or non-publicly funded providers in Wales or in the rest of the UK. Whether the franchisee provider is publicly funded or not and the location of the franchisee provider affect the categorisation of students into fundability status.

  Where a student is franchised out for only part of the year, they should be returned as a franchised out registration if the majority of their provision for the year is franchised out.

- ***Validation arrangement:*** A validation arrangement is where a university (the validating partner) is responsible for the academic standards and quality of a programme which is monitored alongside its own programmes, but a delivery partner develops, delivers and assesses the programme leading to a

university award. If the delivery partner is a provider that is directly funded by Medr then the delivery partner would return the provision on HESES.

- ***Other collaborative arrangements:*** If students are on courses which are run jointly by two or more providers, where activity takes place at both or all providers, which are not the subject of a franchising or validating arrangement, they should be counted by each provider in proportion to the number of credits associated with delivery at that provider.

  Students taught as part of other collaborative arrangements, where no activity takes place at the returning provider, with providers or organisations in or outside Wales, not owned by the Welsh HEI, that are not franchising arrangements, are not in the HESES population. These may be, for example, partnerships with non-publicly funded colleges where the provider provides quality assurance or validating arrangements only and does not provide any funding to that college.

Mergers and wholly owned subsidiary bodies

8 Merged providers must make one return to HESES only. Where providers merge and form a group so that some providers are subsidiaries of another provider (the 'parent') then the parent provider will make one return to the HESES survey that includes all the relevant group provision. This will be the case whether or not the subsidiaries are legal entities in their own right. Wholly owned subsidiaries are considered to be campuses of the parent provider for the purposes of this survey.

9 Interim arrangements for merged providers can be agreed with Medr for the first year of reporting to facilitate the return of data, for example, Medr can provide a breakdown of any comparative data into the pre-merged providers.

Residential and funding status

10 Students are categorised into three types of residential and funding status, home fundable, home non-fundable and overseas. Home students are those domiciled in the UK, those domiciled in the EU who are eligible to be treated as home students, and those who are otherwise entitled to pay home fees. For EU students this will be those continuing students who started before 1 August 2021, who were previously treated as home students, plus any new entrants starting on or after 1 August 2021 who are entitled to pay home fees as defined in the regulations. Those who are otherwise entitled to pay home fees, who meet the requirements of the regulations, will include EEA and Swiss nationals, students resident in the Channel Islands or Isle of Man and some categories of Ukrainian and Afghan nationals (Annex D gives more details). The three definitions are summarised below. In referring to funding for a student place, for all categories of student, this would be funding for course costs that are not covered by the tuition fee. For FT UG/PGCE students, the source of the tuition fee is also taken into account. Fundable and funded by Medr refers to higher education only in this context.

- ***Home fundable***: a home student would be fundable by Medr unless the student's place receives funding from other sources, is the responsibility of a body other than Medr (e.g. Initial Teacher Education (ITE) leading to Qualified Teacher Status (QTS) entrants from 2019/20 onwards), or for students under the FT UG/PGCE fee regime, if the tuition fee is paid for by a public source. A fundable student would be included in funding calculations carried out by Medr as appropriate.

- ***Home non-fundable****:* if a home student's place is funded from sources other than Medr, is the responsibility of a body other than Medr (e.g. ITE (QTS) entrants from 2019/20 onwards), or for students under the FT UG/PGCE fee regime, if the tuition fee is paid from a public source, for example, HEIW, the NHS or Welsh Government; or if a place is funded by Medr under a specific scheme such as the Medr-funded degree apprenticeship scheme; or the student is studying at an FEI that is funded by Medr for HE on a course that is specifically designated, the student would be returned as non-fundable. A student would also be returned as non-fundable if the course they are on is run only for a particular group of students and is not open to anyone who is suitably qualified to apply (referred to as a 'closed' course).

  There are also conditions on location of provision which, if not met, mean that home students are returned as non-fundable. Home students franchised to non-publicly funded providers in the UK or publicly funded providers that are outside Wales within the UK should be returned as non-fundable unless agreement has been made with Medr that Welsh domiciled students on these courses can be returned as fundable.

  Home distance learning students where the student is based outside Wales within the UK, and the student is not Welsh-domiciled, should be returned as non-fundable unless agreement has been made with Medr that home domiciled students on these courses, that are not Welsh domiciles, can be returned as fundable.

  Home students at campuses outside Wales within the UK should be returned as non-fundable unless they are Welsh domiciled or unless agreement has been made with Medr that home domiciled students on these courses, that are not Welsh domiciles, can be returned as fundable.

- ***Overseas***: these are students domiciled outside the UK or EU, or students domiciled in the EU who are not eligible to pay home fees. This will include the majority of EU students that started on or after 1 August 2021.

11 Annex O contains a grid which provides a look up to aid categorisation into fundability status.

Academic subject categories

12 On Table 2, full-time registrations are split into academic subject category (ASC) groups. These are based on the HECoS code of the course. On Table 2, full-time and sandwich year out registrations are split into clinical and pre-clinical/non-clinical

medicine, clinical and pre-clinical/non-clinical dentistry and other ASCs. Part-time provision is not split by subject. Annex E gives more detail and a link to the mappings from HECoS codes to ASCs.

Mode of Study

13 The mode of study of a student is determined by how much time they spend studying, whether the student is charged a certain level of fee and whether or not they are on a year out as part of their course. Annex F gives the full definition. There are three modes of study:

- ***Full-time***: a full-time student is normally required to attend (whether at premises of the establishment or otherwise) for periods of a minimum of 24 weeks; **and** a whole full-time fee is chargeable for the current year of the programme of study (which will be a regulated fee for home UG/PGCE students of up to a maximum of £9,790).

  An exception to this is if the student is in the final year of a full-time course in which they attend for less than 24 weeks in which case it may be that a whole fee is not charged;

- ***Full-time sandwich year out***: for a student to be classified as sandwich year out, their course should fit the definition of a sandwich course provided in Schedule 1 6(1) of The Education (Student Support) (Wales) Regulations 2018 (SI 2018 No. 191), or they should be full-time on a study or placement year abroad. In addition, the fees chargeable are regulated fees of £1,955 for a work placement year of a sandwich course and £1,465 for a year abroad.

  If a student follows the same pattern of study as other students on a sandwich year out on their course and would be considered to be on a sandwich year out other than that they are an overseas student and are therefore not subject to regulated fees, then they should be counted as sandwich year out;

- ***Part-time***: any student not classified as full-time or full-time sandwich year out should be classified as part-time on the survey.

Level of Study

14 The level of study of a student is determined by the qualification they are aiming for. Recognised HE qualifications are defined in Annex B. There are four levels of study defined: undergraduate non-degree; undergraduate degree; postgraduate taught; and postgraduate research, though in the tables undergraduate non-degree and degree are returned in one undergraduate category:

- ***Undergraduate non-degree***: all undergraduate level courses which lead to a qualification other than a first degree. For example, modules leading to credit that can potentially be counted towards an HE qualification, foundation degrees, HNCs and qualifications leading to certificates for the teaching of further education are non-degree courses.

- ***Undergraduate degree***: undergraduate degree students are those aiming for a first degree. This includes degree courses with an integrated Master's year or an integrated foundation year.

- ***Postgraduate taught***: postgraduate taught courses are those which require as a normal condition of entry that entrants be already qualified at degree level. Those courses that are mainly taught even though part of the course may include a dissertation are included as postgraduate taught. PGCE courses leading to QTS are included.

- ***Postgraduate research***: These are postgraduate courses that are mainly research.

15 Full definitions are given in Annex G.

Completion status of registrations

16 On Tables 1, 2 and 3 of the survey, only completed or partially completed registrations are counted and non-completions are excluded. Completion status is determined on a year of study basis, not on a course basis. Completion status is defined as follows:

- **Non-completions** are where students do not complete their studies due to withdrawal or dropout, or fail to take part in required assessment procedures for the year.

- **Completions** are all eligible students who are registered or expected to register within the academic year minus those who are expected to not complete. Any transfers between ASCs, modes or levels of study should be included.

- **Partial completions** some full-time and sandwich students on taught courses that are non-completions can be counted as 0.5 of a completion if they meet certain criteria. If the course is semesterised, this is that the first semester is completed and if the course is not semesterised, that the first four months are completed. The exact criteria can be found in paragraph 15 of Annex H.

Estimation

17 As the survey is carried out in-year, the number of students registered or expected to register that will not complete will have to be estimated. In general, estimates should be based on the proportion of non-completions in the previous year or years, or for new provision, information about similar provision in the first year of delivery. However, other methods may be used if providers believe these would provide more accurate estimates. Providers must keep auditable evidence of the basis of their estimates.

Completion status of credit values associated with degree apprenticeships

18 On Table 3 of the survey, data are collected about assumed completed credit values for degree apprenticeships. A module or unit and the credit values associated with it are counted as completed if all assessment required for that module or unit has been undertaken. Otherwise, the module or unit and the credits associated with it should be considered as not completed and excluded from the count of completions. Some non-completions can be counted as partial completions for full-time and sandwich provision only. Completion status is defined as follows, further information is available in paragraphs 26 to 29 of Annex I:

- **Non-completions** are credit values associated with modules or units where the student does not take part in all or some of the required assessment procedures for the module or unit for the year of study.

- **Completions** are credit values associated with modules where all the required assessment procedures for the module or unit for the year of study have been undertaken.

- **Partial completions** for modules on full-time and sandwich taught courses only, credit values for non-completed modules can be counted as partially completed if they meet certain criteria: if the course is semesterised and all required assessments due for the module during the first semester have been undertaken then the credit values for the first semester can be counted as completed; if the course is not semesterised and all required assessments due in the first four months have been undertaken and there is auditable evidence that the student was still in attendance then half the credit values for the module can be counted as completed.

Estimation

19 As the survey is carried out in-year, the number of credit values not completed will have to be estimated. In general, estimates should be based on the proportion of non-completed credit values in the previous year or years, or for new provision, information about similar provision in the first year of delivery. However, other methods may be used if providers believe these would provide more accurate estimates. Providers must keep auditable evidence of the basis of their estimates.

New entrants

20 New entrants are collected on Tables 2 and 3. For Table 2 they are defined as those students who start at the provider in the academic year, regardless of the year of programme they start on. For degree apprenticeships on Table 3, they are defined as those students that start on a degree apprenticeship programme as part of the Medr funded scheme in the academic year.

Degree apprenticeships categories

21 Information about degree apprenticeships is collected on Table 3 by the following categories:

- Framework – construction, digital, or engineering and advanced manufacturing
- Pathway – further breakdowns of each framework
- Qualification title
- Employer name – the name of the employer delivering the degree apprenticeship in partnership with the HE provider
- Partner College – the name of the college (if applicable) that delivers some or all of the teaching on the degree apprenticeship
- New or existing employee
- Small and medium-sized enterprise (SME) or not
- Course length – whether the course is 1, 2, 3, 4 or 5 years in length
- Entry point – the academic year (2018/19 to 2026/27) and period that the course started (1, 2, or 3)

Some of these categories are populated from drop down lists in the table. Further information can be found in Annex I.

Table descriptions

22 **Table 1** collects data about all countable registrations, by mode and level of study. There are columns for home fundable, home non-fundable and overseas students. This table aims to have a complete in-year picture of the expected provision at a provider for the year. Data can be returned to one decimal place where full-time taught partial completions are included as 0.5 of a completion.

23 **Table 2** collects information about home FT and PT UG/PGCE students split into new entrants and continuing students. Data are collected by ASC group (for full-time/sandwich year out provision) and by whether the provision is fundable or not. Data are further split into Welsh residential status and other home residential status in order to reflect the different arrangements for tuition fee support and student support for these groups. Data can be returned to one decimal place where partial completions are included as 0.5 of a completion.

24 **Table 3** collects information about registrations on, and credit values associated with, degree apprenticeships funded through the Medr scheme, by degree apprenticeship categories. There are columns for registrations and credit values associated with students that are new entrants between 1 August 2026 and 31 July 2027 inclusive, columns for registrations and credit values associated with students that started in academic years 2022/23, 2023/24,2024/25 or 2025/26, and a column to collect registrations information for those students that started prior to 2022/23. Registration data can be returned up to three decimal places to accommodate estimated completions. Credits data must be returned as whole numbers.

HESA data

25 Annex K gives the criteria by which Medr will extract data from the HESA student record. Much of the data collected on previous HESES surveys are now extracted from the HESA student record, along with end of year monitoring data and so particular attention should be given to the fields described in the annex.

Definition of a recognised HE qualification

1 A recognised HE qualification is one which is awarded on the successful completion of a prescribed course of HE, as defined in the regulations[1]. Such qualifications include any postgraduate or undergraduate degree, including foundation degree, accredited HE diploma or HE certificate, including HND and HNC. Other professional or vocational qualifications may be included provided they are generally recognised as HE qualifications. Such qualifications, for example, college certificates, are only considered recognised if they are validated by Aberystwyth University, Bangor University, Cardiff Metropolitan University, Cardiff University, Swansea University, the Open University, the University of South Wales, the University of Wales, the University of Wales Trinity Saint David, Wrexham University or are included (or awaiting inclusion) within the Credit and Qualifications Framework for Wales (CQFW).

2 Courses, modules or units which enable credit to be obtained towards recognised HE qualifications (as defined above) also fall within the definition of recognised HE courses for the purpose of this survey. This includes programmes or individual courses which include foundation study as an integral part of a longer programme which leads to, or provides credit towards, a recognised HE award, provided the student has registered for the longer programme. It also includes stand alone modules that are credit bearing and are at HE level (level 4 and above on the CQFW), where that credit can potentially be accumulated over time to achieve an HE qualification, such as micro-credential modules.

3 For directly funded FEIs that are not also regulated, prescribed courses of HE that lead to a recognised HE qualification are those included in the FEI's portfolio of courses, as agreed with Medr. For directly funded FEIs that are regulated there is no requirement to have an agreed portfolio. Where a directly funded FEI has any specifically designated courses in addition to its directly funded courses, it should treat these as prescribed HE courses that lead to a recognised HE qualification. Providers that are not directly funded by Medr for their HE provision and are not on the HE Register, that have specifically designated courses, do not need to return a HESES survey.

[1] The Education (Prescribed Courses of Higher Education) (Wales) Regulations 1993

Distance learning, campuses, subsidiaries, franchises, validation arrangements and other collaborative arrangements

1 Distance learning provision that takes place in the UK, and provision at campuses, wholly owned subsidiaries and franchises that are within the UK should be returned on the HESES survey. Provision that takes place outside the UK is not included in the coverage of the HESES survey but for HEIs will be included in the HESA aggregate offshore record. Students on study or placement years or part years abroad as part of their course are treated as if their provision is where they normally study when they are not abroad for the purposes of returning data.

2 There may be circumstances where providers are delivering courses using different methods of delivery to usual as a result of exceptional nationwide situations such as the Covid-19 pandemic, to ensure the safety of students and staff and in response to Welsh Government guidance. This may mean, for example, that a course is delivered using a mixture of on-site provision and distance learning, whereas in normal years it was delivered wholly on-site. If the delivery method of a course has been changed solely because of an exceptional nationwide situation, the course should be considered to be delivered via the original intended method of delivery. For example, students on a full-time course that is delivered via online learning for all or part of the year of study because of a pandemic, would not be considered to be distance learning for the purposes of this survey. Conversely, students on a part-time course, designed to be delivered via distance learning, and for which there is no intention of reverting to on-site delivery when special measures are no longer in place, should be considered to be distance learning students for the purposes of this survey.

3 Where providers are not clear about whether they should consider students to be distance learning for the purposes of this survey, given an exceptional nationwide situation, they should contact Medr for advice.

4 It should be noted that the guidance provided in paragraph 8 about non-Welsh domiciled home distance learners based outside Wales, is intended to apply to courses that are designed to be delivered through distance learning and not to courses that have a distance learning element in place solely due to an exceptional nationwide situation.

5 Providers should also contact Medr for further guidance where they are not clear about how to return students based outside Wales or provision that is part of a franchising or other collaborative arrangement.

6 A reference grid which provides a look up to help categorise students by fundability status based on their location of study is at Annex O.

Distance learning students

7 Distance learning students are students registered with the reporting provider, where staff employed by the reporting provider are responsible for providing all

teaching or supervision, but who are located away from the reporting provider and are not part of a franchising or other collaborative arrangement with another provider or organisation. Such students are not in attendance at the provider for the whole of the year, with the possible exception of occasional attendance, such as examinations or summer schools. Such students should be counted in the same way as other students who are based at the reporting provider, though categorisation into fundability status depends on the location of the student. It should be noted that courses that are designed to be taken in person, but have an online learning element, would not be considered to be distance learning.

8 If the student is a home student and is located within Wales, or is Welsh domiciled and located outside Wales within the UK, then the student can be returned as home fundable, provided they fit the other criteria to be fundable given in Annex D. Home students located outside Wales within the UK that are not Welsh domiciled should be returned as home non-fundable, unless agreement has been sought and granted to include such students as home fundable. Providers may only return data relating to home students that are distance learning and located outside Wales, and are not Welsh domiciles, as home fundable if Medr has been notified of the courses these students are on and has agreed that these students should be fundable. Details of how to go about getting this agreement are in paragraphs 33 to 36 below.

9 If a student located outside Wales regularly travels to a campus of the provider, or other premises owned or hired by the provider, that is located in Wales for lectures, tutorials or other teaching or academic requirements, and this makes up the majority of activity for the year being returned, then it is likely that the student is not a distance learning student for that year. If the student spends the majority of the year being returned away from the provider and most academic activity takes place by online or postal correspondence, then the student should be considered to be a distance learning student for that year.

10 Distance learning that takes place outside the UK is excluded from the main HESES population and should not be returned on the survey. For HEIs, data relating to these students will be returned on the HESA aggregate offshore record.

11 A year out as part of a sandwich course, exchange scheme or other placement scheme should not be considered to be distance learning. In these cases, the student should be considered to be attending the place of study normally attended when not on their year out in order to determine their fundability status.

Campuses

Campuses based in Wales

12 Students based at campuses in Wales should be returned as home fundable, home non-fundable or overseas as appropriate.

Campuses based outside Wales in the UK

13 Where a provider has a campus outside Wales, but in the UK, only home students based at that campus that are Welsh domiciled should be returned as fundable,

provided they fit the criteria to be fundable in Annex D. Other students at the campus should be returned as home non-fundable or overseas as appropriate. If a non-Welsh domiciled home student is based at both a campus of the provider in Wales and a campus outside Wales within the UK, then in the year of return, they should only be returned as fundable if they spend the majority of their time at the campus in Wales.

14 Agreement can be sought to include home non-fundable students based at a campus outside Wales, but in the UK, as fundable. Providers may only return data relating to home students that are based at a campus of the provider that is located outside Wales, and are not Welsh domiciles, as home fundable if Medr has been notified of the courses these students are on and has agreed that these students should be fundable. Details of how to go about getting this agreement are in paragraphs 33 to 36 below.

Campuses based outside the UK

15 Provision at campuses outside the UK is not included in the HESES population, however, such provision should be included by HEIs on the HESA aggregate offshore record.

Wholly owned subsidiary bodies

16 Providers may consist of one legal entity or have a group structure where one or more providers are wholly owned subsidiaries of a ‘parent’ provider that are each legal entities in their own right.

17 Wholly owned subsidiaries are considered to be campuses of the parent provider for the purposes of this survey.

Franchises

18 The term ‘franchise’ refers to an HE course taught under a sub-contractual arrangement at a provider (the franchisee) which is not directly in receipt of funding from Medr for that course, for which quality assurance is provided by another Welsh provider (the franchisor) and for which funding is passed to the franchisee by the franchisor in order to provide the taught course. Students should be registered as students of the franchisor and this can be by registering for the course at the franchisor or franchisee provider. For full-time undergraduate courses, funding may be in the form of the tuition fee which could either be provided directly to the franchisee or passed to the franchisee by the franchisor.

19 Data relating to students taught on the basis of a franchise agreement, referred to as ’franchised out’ students, should be included in any data returns by the franchisor on behalf of the franchisee.

20 If students are part of a franchise arrangement and the franchisee delivers the provision through distance learning, the guidance for franchise arrangements

should be followed first and then the guidance relating to distance learning arrangements should be followed in categorising students by fundability status.

Franchises based in Wales

21 If the franchisee is in Wales and is a publicly funded provider (i.e. is an HEI or FEI in receipt of Medr or government funding) then the franchised out students should be included in the HESES return by the franchisor. The students will be included as home fundable or non-fundable or overseas as appropriate according to the definitions in Annex D.

22 If the franchise arrangement is with a non-publicly funded provider in Wales, then any student data should be returned as home non-fundable or overseas on the HESES return. Providers may only return data relating to Welsh domiciled students franchised to non-publicly funded providers in Wales as home fundable if Medr has been notified of the courses these students are on and has agreed that they should be fundable. Details of how to go about getting this agreement are in paragraphs 32 and 34 to 36 below.

Franchises based outside Wales within the UK

23 If the franchise arrangement is outside Wales within the UK with a publicly or non-publicly funded provider, then any student data should be returned as home non-fundable or overseas on the HESES return. Providers may only return data relating to Welsh domiciled students franchised to providers outside Wales as fundable if Medr has been notified of the courses these students are on and has agreed that they should be fundable. Details of how to go about getting this agreement are in paragraphs 32 and 34 to 36 below.

Franchises outside the UK

24 Data relating to franchises outside the UK should not be returned on the HESES survey, however, such provision should be included by HEIs on the HESA aggregate offshore record.

Partial franchises

25 The HESES survey no longer collects information about franchised out provision separately. In analysing HESA data we may make a detailed split of provision that is wholly or partially franchised out for both registrations and credit values. More details are in Annex K, paragraphs 22, 23 and 39.

Validation arrangements

26 A validation arrangement is where a university (the validating partner) is responsible for the academic standards and quality of a programme which is monitored alongside its own programmes, but a partner (the delivery partner) develops, delivers and assesses the programme leading to a university award. Where

validation is the only element of the partnership arrangement, such programmes should not be returned on HESES by the validating partner.

27 Where the validated provision is based in the UK and the delivery partner is a Medr-funded Welsh provider, then the delivery partner should return the provision on HESES, with fundability status and other definitions applied as outlined in the HESES guidance. Provision delivered by a delivery partner based outside Wales would not be returned on HESES.

28 Validated provision based in the UK is currently not included on the HESA student record by the validating partner, and would be returned by the delivery partner where appropriate.

29 Where the delivery partner is based outside the UK, then the validating partner would include the provision on the HESA aggregate offshore record.

Other collaborative arrangements

30 If students are on courses which are run jointly by two or more Welsh providers, where activity takes place at both or all providers, which are not the subject of a franchising or validating arrangement, they should be counted by each provider in proportion to the number of credits associated with delivery at each provider. If the course is run jointly between a Welsh provider and a provider outside Wales, then only the provision delivered at the Welsh provider should be returned by the Welsh provider.

31 Students taught as part of other collaborative arrangements, where no activity takes place at the returning provider, with providers or organisations in or outside Wales, not owned by the Welsh HEI, that are not franchising arrangements, are not in the HESES population. These may be, for example, partnerships with non-publicly funded or publicly funded colleges where the provider provides quality assurance or validating arrangements only and does not provide any funding to that college. If providers have students that are returned on the HESA student record, but do not fit the criteria to be in the HESES population, they should contact Medr to be certain that they are not being excluded from HESES in error.

Approval to count students as fundable

32 Where providers wish to seek approval to return data related to Welsh domiciled students franchised to providers outside Wales within the UK or to non-publicly funded providers within the UK as fundable, they should submit evidence outlining why they think the provision should be fundable, including:

- Details of any franchise arrangement, for example, the organisation franchised to, and if it is with a non-publicly funded provider, why it is with that particular provider and not a publicly funded provider.
- If there are other partners involved, why funding is not available from elsewhere.

- If the provision is bespoke provision for a particular partner, how the course is run so that it is not a closed course run just for that partner.
- The numbers and credits involved by mode, level and domicile.
- Any other relevant information to support the provision being Medr-fundable.

33 Where providers wish to seek approval to return data relating to home domiciled students, that are not Welsh domiciled, that are distance learning but are located in the UK outside Wales or are based at campuses in the UK outside Wales, as fundable, they should submit evidence outlining why they think the provision should be fundable, including:

- Details of the course the students are studying for, including subject and qualification aim.
- The numbers and credits for all students on the course, by domicile (Welsh/other home/overseas).
- Reasons why allowing non-Welsh domiciled students that are based outside Wales to be returned as fundable will benefit Wales and/or the local region.
- Any other relevant information to support the provision being Medr-fundable.

34 In considering requests, we are looking for evidence that changing the fundability status of students would provide benefits, such as:

- Benefits to Wales and the region, for example, is there a route for students taking the provision to gain employment in Wales or contribute to Wales in some way after they graduate or during their studies.
- Improvements in recruitment, for example, are the courses being run for both English and Welsh domiciles, where having the England based students may mean a course is feasible to run for Welsh domiciles.
- Financial viability, for example, a course may become more financially viable with additional fundable students.
- Increasing the diversity of the student body, for example, making courses more accessible for disabled students.

35 Requests should be submitted to Hannah Falvey at hestats@medr.cymru. Submissions will be considered by Medr at the earliest opportunity and on a case by case basis. In looking at the evidence, we will consider how approving the request might improve recruitment and financial viability, raise the provider's profile and/or increase the diversity of the student body, as described above. We will also consider the balance of student numbers and funding by domicile and location, and how the provision contributes to the promotion of HE. Any questions about the process should be directed to hestats@medr.cymru. Note that any provision submitted for approval should only be returned as fundable on HESES if confirmation has been received from Medr.

36 Any approvals granted through this process will be reviewed after three years. Providers will be expected to provide additional information to inform the review when requested. If there is any material change in the provision that approval has been given for, including significant increases in numbers, whether three years has passed or not, then providers must resubmit a request for approval.

Definition of residential and funding status

Home students

1 Home students are those domiciled in the UK, those domiciled in the EU who are eligible to be treated as home students, and those who are otherwise entitled to pay home fees. For EU students this will be those continuing students who started before 1 August 2021, who were previously treated as home students, plus any new entrants starting on or after 1 August 2021 who are entitled to pay home fees as defined in the regulations. Those who are otherwise entitled to pay home fees will include EEA and Swiss nationals who meet the requirements of the regulations, students from Crown dependencies, and students from Ukraine and Afghanistan who meet the requirements of the regulations.

2 Students who are entitled to pay home fees are defined in the Education (Fees and Awards) (Wales) Regulations 2007 as amended. The amendments relating to the changes for EU and other students starting on or after 1 August 2021 can be found in the Education (Student Finance) (Miscellaneous Amendments) (Wales) (EU Exit) Regulations 2021. Other recent amendments made in 2021 and 2022, including those relating to students from Crown Dependencies, Ukrainian nationals and Afghan nationals are included in the Education (Student Fees, Awards and Support) (Amendment) (Wales) Regulations 2021, the Education (Student Finance) (Miscellaneous Amendments) (Wales) Regulations 2022, the Education (Student Finance) (Ukrainian Nationals and Family Members) (Miscellaneous Amendments) (Wales) Regulations 2022 and the Education (Postgraduate Student Support) (Miscellaneous Amendments) (Wales) Regulations 2022. Some updates have also been made in the Education (Student Finance) (Miscellaneous Amendments) (Wales) Regulations 2025[2]

3 We would also like to draw your attention to Student Finance Wales information notices from 2021 and 2022 that contain information about changes to home fee status made in the regulations, these are SFWIN 01/2021, SFWIN 02/2021, SFWIN 03/2021, SFWIN 08/2021, SFWIN 01/2022, SFWIN 04/2022 and SFWIN 06/2022. Additionally, in 2024, further updates for 2025/26 were contained in SFWIN 08/2024, and more recently in 2026, there were updates for 2026/27 in SFWIN 04/2026. The Student Finance Wales information notices can be found at: Information Notices - Policy information - Student Finance Wales, Practitioners and

[2] Education (Fees and Awards) (Wales) Regulations 2007 (SI 2007 No. 2310)
Education (Student Finance) (Miscellaneous Amendments) (Wales) (EU Exit) Regulations 2021 (SI 2021 No. 481)
Education (Student Fees, Awards and Support) (Amendment) (Wales) Regulations 2021 (SI 2021 No. 1365)
Education (Student Finance) (Miscellaneous Amendments) (Wales) Regulations 2022 (SI 2022 No.79)
Education (Student Finance) (Ukrainian Nationals and Family Members) (Miscellaneous Amendments) (Wales) Regulations 2022 (SI 2022 No. 764)
Education (Postgraduate Student Support) (Miscellaneous Amendments) (Wales) Regulations 2022 (SI 2022 No. 403)
The Education (Student Finance) (Miscellaneous Amendments) (Wales) Regulations 2025

the regulation amendment at: The Education (Student Finance) (Miscellaneous Amendments) (No. 2) (Wales) Regulations 2026.

4 The above regulations and amendments can be found on the National Archives UK legislation website, www.legislation.gov.uk/wsi.

5 Where reference is made to total home students, this relates to the sum of those fundable and non-fundable as defined in paragraphs 8 and 9 below. 'Medr funding' referred to below does not include funding for special initiatives or schemes even if the funding is administered and paid to providers by Medr. Medr funding referred to here relates to funding investment to higher education provision only.

6 In referring to funding for a student place below, we mean funding for course costs that are not covered by the tuition fee. For the purposes of the guidance below, bodies such as Welsh Government, Health Education and Improvement Wales (HEIW), NHS and the Home Office, where providing funding for places on a course that is run to train people that work in that body and the whole course or a large proportion of the course is funded by the body, would be considered to be a public body and not an employer. If an individual were to be employed by a body that would be considered a public body, and the body were to pay for the individual's place on a course then it would be considered to be the employer and the place would be considered to be funded by the student's employer. For home FT UG/PGCE students, the source of the tuition fee payment is also taken into account when determining fundability status (see paragraph 9e below).

7 In following the guidance in this annex, providers should take note of the guidance relating to any changes in delivery method because of an exceptional nationwide situation, outlined in Annex C, paragraphs 2 to 4. A reference grid which provides a look up to help categorise students by fundability status is at Annex O.

Eligible for Medr funding – home fundable

8 Home students are eligible for Medr funding unless their place is considered ineligible as described in paragraph 9 below. Where a course is self-financing (i.e. the course is financed by a particular employer or organisation) but open (i.e. other candidates who are suitably qualified may be enrolled), then any additional students that the finance does not cover may be returned as eligible for Medr funding.

Ineligible for Medr funding – home non-fundable

9 Home students ineligible for Medr funding are those who may pay a home fee but whose place is not considered eligible for any available Medr funding (for example, per capita funding). Students should be considered non-fundable where any of the following apply:

Based on location of the student:

a) The student is based at a campus outside Wales within the UK or is distance learning outside Wales within the UK, and the student is not Welsh domiciled, unless Medr has agreed that the students are fundable;

b) The student is part of a franchise based outside Wales within the UK, or a franchise with a non-publicly funded institution, unless the student is Welsh domiciled and Medr has agreed that the provision is fundable;

Based on the funding source or the responsible body:

c) The student place is on a self-financing course that is closed, i.e. the course is not open to any suitably qualified candidate, for example, courses specifically for particular employers;

d) The student place is funded through the continuation of European funding or replacements for such funding;

e) Funding for the student place, or for FT UG/PGCE students, the tuition fee, is paid from a public source and not directly by the student (via loan/grant or, for example, themselves, their employer or other private source such as a parent or sponsor). For example, places on the National MA Education (Wales) programme funded by Welsh Government, places funded by Welsh Government through Personal Learning Accounts and places funded by HEIW, NHS or the Home Office;

f) For part-time and PGT students, if the student place is funded from private sources such as a parent or sponsor;

g) Funding for the student place is provided through a specific Medr scheme, for example, the degree apprenticeship scheme (see Medr publication Medr/2026/28 for details of eligibility for the degree apprenticeship scheme);

h) The place is the responsibility of a public body other than Medr, e.g. Welsh Government for ITE (QTS) entrants from 2019/20 or HEIW for nursing students. For places on courses where the responsible body is HEIW, but the student is not eligible for bursary funding because they have not committed to working in Wales for two years following completion of their course, then the student can be counted as fundable;

Based on alignment with research funding criteria:

i) The students are postgraduate research students who are not in 2021 REF units of assessment (UoAs) included in the QR funding model for 2026/27. Details of the UoAs included in the QR funding model for each institution can be found in Annex A of Medr publication Medr/2026/16 Medr's investment for academic year 2026/27';

Based on other criteria:

j) The student is studying on a course at an FEI that is directly funded by Medr for its HE provision but is not on the HE Register, that is not listed in its agreed portfolio with Medr and the course is a specifically designated course.

Overseas students

10 Overseas students are those domiciled outside the UK who are not entitled to pay a home fee. This will include the majority of EU students that started on or after 1 August 2021. In addition, any UK-domiciled students who are not entitled to pay a home fee should be included in this category.

Definition of ASCs

1 HECoS codes of the course and modules are used to assign ASCs. Below is a description of the ASCs with ASCs 1 and 11 being split into sub-categories The mapping from HECoS codes to ASCs is available on the Medr website.

ASC	Name	Description of contents
1	Clinical and Pre-clinical/non-clinical Subjects 1a 1b 1c 1d	 Pre-clinical/non-clinical Medicine Clinical Medicine Pre-clinical/non-clinical Dentistry Clinical Dentistry
2	Subjects and Professions Allied to Medicine	Subjects Allied to Medicine (excluding Pharmacology, Toxicology and Pharmacy) Social Work
3	Science	Physical Sciences Biological Sciences Agriculture and Related Subjects Pharmacology, Toxicology and Pharmacy
4	Engineering and Technology	Engineering Technologies
5	Built Environment	Architecture, Building and Planning
6	Mathematical Sciences, IT and Computing	Mathematical Sciences Computer Sciences Econometrics
7	Business and Management	Business and Administrative Studies
8	Social Sciences	Social Studies (excluding Social Work and Econometrics) Law
9	Humanities	Mass Communications and Documentation Linguistics, Classics and Related Subjects Languages and Related Subjects Historical and Philosophical Studies Imaginative Writing
10	Art, Design and Performing Arts	Creative Arts and Design (excluding Imaginative Writing)
11	Education 11a ITE (QTS) 11b Non-QTS	 Any ITE leading to QTS Other education

Apportionment of student registrations between ASC groupings on Table 2

2 For the distribution of student registrations between ASC groupings on Table 2, registrations on full-time undergraduate courses in medicine and dentistry must be wholly assigned to the appropriate ASC grouping, irrespective of the HECoS codes of the qualification. This includes both the clinical and pre-clinical/non-clinical parts of the course and any intercalated years. No other registrations should be assigned in whole or in part to the medicine or dentistry categories.

Definition of mode of study

Full-time

1 Students are classified as registered for full-time study if:

a) they are normally required to attend (whether at premises of the establishment or otherwise) for periods of a minimum of 24 weeks; **and**

b) a whole full-time fee is chargeable for the current year of the programme of study (which will be a regulated fee for home UG/PGCE students); **or**

c) they are in the final year of a full-time course in which they attend for less than 24 weeks.

2 Full-time regulated fees for home UG/PGCE students are fees of up to a maximum of £9,790.

3 Full-time students will normally be studying for a qualification at the credit value rate shown in the table below, i.e. studying for the number of credit values for their qualification over the time period specified for a full-time student. Where a student repeats a year of study or part of a year of study on a full-time or part-time basis and has not progressed to the next year of study, the length of the course is effectively increased and the number of credit values that can be recorded increases accordingly.

4 There are some qualifications that don't have a normal duration if full-time, and are usually studied on a part-time basis. For example, Medr guidance on degree apprenticeships states that the apprenticeship should be no less than 3 years and no longer than 5 years. Similarly there is some flexible provision which is usually studied on a part-time basis and therefore does not have a normal duration if full-time. Where providers are unsure about the normal duration of a course, then they should contact hestats@medr.cymru.

Qualification	Credit Values	Normal duration if full-time
Professional doctorate	540	3 years
First degree with integrated Master's	480	4 years
First degree with integrated foundation year	360 for the degree element plus up to 120 for the foundation year	4 years
First degree, plus sandwich or other year out	480 (year out included as 120 credits)	4 years (including 1 sandwich or other year out)
First degree	360	3 years

DipHE	240	2 years
Foundation degree (with conversion module(s))	240 (+36)	2 years (+ duration of module)
HND	240	2 years
HNC	120	1 year
Master's degree with dissertation	180	1 year (whole 12 months)
Cert HE	120	1 year
Postgraduate diploma	120	1 year
PGCE	120	1 year
PGCert	60	6 months to 1 year
Most minor qualifications	60	6 months

5 This includes all full-time, sandwich, placement, study and language year abroad students other than those falling within the definition of full-time sandwich year out below.

Full-time sandwich year out

6 Students are classified as registered for sandwich year out study if all of the following apply:

a) they are pursuing studies where their course falls within the definition of sandwich provided in Schedule 1 6(1) of The Education (Student Support) (Wales) Regulations 2018 (SI 2018 No. 191), or they are full-time on a study or placement year abroad; and

b) for home students, the fees chargeable for sandwich years out and study or placement years abroad are:
- Regulated fees of up to £1,465 for undergraduates on courses provided in conjunction with overseas institutions (whether or not taken under the Taith, Turing or Erasmus+ programmes) where study at the home institution is for less than 10 weeks.
- Regulated fees of up to £1,955 for undergraduates on sandwich years out that are not Taith, Turing or Erasmus+ years abroad where study at the home institution is for less than 10 weeks.

7 If a student follows the same pattern of study as other students on a sandwich year out on their course and would be considered to be on a sandwich year out other than that they are an overseas student and are therefore not subject to regulated fees, then they should be counted as sandwich year out.

Part-time

8 Students are classified as registered for part-time study if they do not meet the requirements to be either full-time or full-time sandwich year out. If a part-time student is on a placement or is spending time abroad as part of the course, the student should still be returned as part-time. Most distance learning would be

considered part-time, however, the definition of full-time, including whether a full-time regulated fee is chargeable, should be considered first to ensure the course is correctly categorised.

Definition of level of study

Undergraduate degree

1 Undergraduate degree students are those aiming for a first degree. This includes integrated degree/Master's courses or degree courses that have an integrated foundation year. In both cases the activity should be classified as undergraduate degree in every year of the course including the Master's and foundation years respectively.

Undergraduate non-degree

2 Undergraduate non-degree is defined as all undergraduate level courses which lead to a qualification other than a first degree, or lead to HE level credit at levels 4, 5 or 6 of CQFW that can be accumulated to achieve an HE qualification. In general, such courses will be the equivalent of up to two years' full-time study, but the length of the course is not a defining factor when classifying courses as degree or non-degree. The relevant factor is whether the course enables the student to achieve a first degree or some other qualification or credit that can be accumulated towards an HE qualification - it is the other qualification, or credit that can be accumulated, that would be classified as non-degree. Students on all programmes below first degree level should be classified as undergraduate non-degree even if the title of the qualification includes the word 'degree'. In particular, foundation degrees should be classified as non-degree.

3 Both full-time and part-time courses leading to certificates for the teaching of further education, should be treated as undergraduate courses regardless of the course or qualification aim returned on the HESA student record.

Postgraduate

4 Postgraduate students are those on courses which require as a normal condition of entry that entrants be already qualified at undergraduate degree level. There are two groups of postgraduate, postgraduate taught and postgraduate research.

Postgraduate Taught

5 Postgraduate taught students are those attending courses which are mainly taught even though part of the course may include a dissertation. It includes all students on postgraduate degrees which are not mainly by research.

6 PGCE courses are to be included as taught postgraduate courses provided that they lead to QTS.

Postgraduate Research

7 Postgraduate research students are those attending courses which are mainly research although these may contain some formal teaching.

Rules for counting registrations

1 Only students who meet the following criteria are to be included in this return:

a) they are registered. A registration is considered as a binding undertaking to pay a fee to a provider (unless the fee has been waived) as opposed to an acceptance of a place;
b) they are aiming to obtain a recognised HE qualification as defined in Annex B;
c) they are aiming to study at least 3 per cent of a full-time equivalent (FTE), or approximately one week of study.

2 Included are:

a) new registrations;
b) students re-registering for second or subsequent years of their study, including any repeated years;
c) students registered at FEIs, who are pursuing recognised HE qualifications as defined in Annex B, where the FEI either receives mainstream funding for HE provision from Medr directly, or, through a franchise agreement (data are returned only by the provider which franchises out the course);
d) outgoing exchange students, including students on the Taith, Turing or Erasmus+ schemes;
e) distance learners in the UK;
f) students franchised to other providers in the UK;
g) students at campuses in the UK.

Excluded are:

a) incoming exchange students, including Erasmus+ or Taith scheme students;
b) students whose only activity during the year being counted is writing up a thesis or similar piece of work;
c) distance learners outside the UK;
d) students franchised to providers outside the UK;
e) students at campuses outside the UK;
f) students whose provision is part of a validating arrangement only;
g) students who are dormant for the whole year.

Students registered for more than one qualification or course

3 No full-time or sandwich student should be counted twice in the same academic year; nor should full-time or sandwich students who are registered for the main and an additional qualification offered within a single course be counted twice. However, students who are registered for two separate courses, where one is full-time or sandwich, and the other is part-time, may be included in Table 1 under both full-time or sandwich and part-time. For these purposes, a part-time course should be considered to be separate if the ability to follow that course is

not dependent on concurrent enrolment on the full-time course and the student continues to meet all of the study requirements of the main course without increasing the length of the main course. For both full-time and part-time courses which lead to more than one qualification, only a single registration should be returned.

Non-standard academic years

4 Those students who are following programmes of study which do not coincide with the academic year (1 August to 31 July) should be counted once only for each period of up to 12 months of study. They should normally be counted in the year in which the first registration occurs and in the years including the anniversaries of the first registration. An exception to this is if they go beyond the anniversary of the start date by less than two weeks, in which case a further registration should not be returned.

Example 1: A student enrols for a full-time PhD in April 2025 and completes the programme in March 2028. She should be counted as a registration in HESES/EYM 2024/25, 2025/26 and 2026/27. She is counted three times, once for each 12 month period of full-time study, in the academic year in which she first registered and in the two subsequent academic years containing the anniversary of the first registration.

Example 2: A student enrols for a part-time first degree in January 2027 and aims to complete the programme within six years. They should be counted as a registration in HESES/EYM 2026/27, and for each HESES/EYM up to HESES/EYM 2031/32, assuming that they take the full six years and finish in December 2032. They are counted six times, once for each 12 month period of full-time study, in the academic year in which they first registered and in the five subsequent academic years containing the anniversary of the first registration.

Example 3: As example 2, but personal circumstances mean that the student takes an extra two months to finish the course, and so finishes at the end of February 2033. As they have studied for two months beyond the anniversary of their start date, they will be counted as a registration for a seventh time, in HESES 2032/33.

Example 4: As example 3 but the student takes only an extra 10 days to finish the course. As this is less than two weeks beyond the anniversary of the start date, they would not be returned as a registration in 2032/33.

Final year of full-time study

5 Full-time programmes in which the final year does not fit the usual criterion to be full-time in terms of length, i.e. the final year is less than 24 weeks, but the student has not changed their mode of study, should be returned as full-time for the whole of the programme.

Example 5: A student enrols on a full-time undergraduate course that starts on 1 October 2026 and finishes on 31 January 2028. He should be

included in HESES/EYM 2026/27 as a full-time registration; and as a full-time registration again in HESES/EYM 2027/28 as even though he attends for less than 24 weeks, he has not changed his mode of study and is still registered as a full-time student.

Example 6: A student enrols for a full-time 30 month undergraduate course that starts on 1 February 2027 and finishes on 31 July 2029. He should be included as a full-time registration in Table 1 and Table 2 (as a new entrant) on HESES 2026/27, and again as a full-time registration on Table 1 on HESES 2027/28 and HESES 2028/29; and on Table 2 as a continuing student in both 2027/28 and 2028/29.

Repeated years of study

6 Where students repeat a full year on a full-time basis, and have not progressed to the next year of study, they should be counted as a full-time student. Where a student repeats a year or part of a year on a part-time basis, and there has been no progression to the next year of the course, the student should be returned as a part-time student. In both cases, the total length of their course will increase by one year.

Example 7: A student enrols for a three-year full-time first degree course that starts in October 2026 and finishes in July 2029. He fails his first year of study and is permitted to repeat the whole year. He would be returned as a full-time registration on Table 1 and Table 2 (as a new entrant) in HESES 2026/27 and again as a full-time registration on Table 1 and Table 2 (as a continuing student) on HESES 2027/28, HESES 2028/29 and HESES 2029/30. He has been returned four times in total, including the repeat year.

Completions and non-completions

7 In Tables 1, 2 and 3, providers are asked to identify the number of registered students who complete the year of study. This is all eligible students who are registered or expected to register within the academic year minus those who are expected to not complete. Any transfers between ASC, modes or levels of study should be included.

8 Non-completions occur where students do not complete their studies due to withdrawal, dropout, or failure to complete the year of study or take part in required assessment procedures. A registered student should generally be considered to be actively pursuing studies unless the provider has been formally notified of the student's withdrawal from the course. However, non-attendance for examinations generally indicates a student's failure to complete the year of study.

9 Students who sit examinations at the end of the course or year of study and fail them are deemed to have completed their studies and should **not** be included as non-completions.

10 Completion status is determined on a year of study basis, not on a course basis. For example, a first degree student who takes all assessments required for the first year is counted as a completion for that year.

11 Students interrupting their studies for the remainder of the year of study for personal reasons are included in the definition of non-completions.

12 Students who do not take part in all or some of the required assessment procedures for the year of study, can complete by being assessed after the end of the academic year in order to enable them to progress to the next year or graduate. This will be, for example, where a student who did not sit the original examination within the year because of illness, takes a resit examination that takes place after the end of the academic year or where a student will be handing in coursework after the end of the academic year, by agreement with the provider. Estimates of the number of registrations expected to complete in this way should be included in the number of completions returned in the tables.

13 At the return date of HESES, the number of students registered or expected to register that will not complete will have to be estimated. In general, estimates should be based on the proportion of non-completions in the previous year or years, or for new provision, information about similar provision in the first year of delivery. However, other methods may be used if providers believe these would provide more accurate estimates. It is not expected that providers will assess whether each individual will complete, rather that a robust method will be used in calculating estimates. It is expected that providers will examine the end of year monitoring of higher education enrolments (EYM) data extracted from the HESA student record and the HESES survey in previous years to determine if estimates made at HESES were reasonable, and if necessary adjust their methods.

14 Some non-completions can be included as partial completions, and these are described in paragraph 15 below. Where registrations fall into the definition of partial completions, they should be included in the total returned as 0.5 of a completion.

15 For **full-time and sandwich taught** courses only, registrations are considered as having partially completed in the following cases:

a) *Where the course is semesterised, if*
- individual modules are presented on a semester basis; and
- the student has not withdrawn before the end of the semester in which the modules start; and
- the student has taken part in all assessment procedures required for the modules pursued that take place during or immediately after the end of the semester;

then, even if there is additional assessment of the work undertaken during the semester that falls at the end of the year of study, that the student does not undertake, the student can be counted as a partial completion.

b) *Where the course is not semesterised, if*

- the student has not withdrawn in the first four months of attendance; and
- the student has taken part in all assessment procedures required for all modules started in the first four months, that take place during the first four months; and
- there is auditable evidence to show that the student was still in attendance at the end of the four months;

then, even if there is additional assessment of the work undertaken during the first four months that takes place at the end of the year of study, that the student does not undertake, the student can be counted as a partial completion.

Example 8: A student enrols for a semesterised full-time undergraduate course that normally starts on 1 October 2026 and finishes on 30 June 2028. She completes the first semester of the first year but drops out in the second semester due to personal reasons. She rejoins the course in the 2027/28 academic year and completes the whole of the first year and then goes on to complete the second year of the course in the 2028/29 academic year. She should be returned in HESES 2026/27 as 0.5 of a full-time completed registration in Table 1 and Table 2 (as a new entrant). In 2027/28 and 2028/29 she should be returned on Table 2 as a continuing student at the provider. In 2027/28 and 2028/29 she should be returned on Table 1 as a full-time registration.

Example 9: 45 students enrol for a full-time undergraduate degree course in mathematics that starts on 1 October 2026 and finishes on 1 July 2030 (cohort 2). In the previous year, 51 students enrolled on the course (cohort 1). Of the 51 students, 3 changed subject in November, to study physics instead of mathematics, and 1 withdrew from the course in December. For cohort 2, on Tables 1 and 2 of HESES 2026/27, assumed completed registrations in mathematics would be 41, calculated as 45 – 3 (i.e. 3/51 x 45) – 1 (i.e. 1/51 x 45) = 41. 3 registrations would be added to those already included for physics and 1 registration would not be included on any of the tables.

Example 10: 15 students enrol for a full-time HND in engineering that starts on 5 October 2026 and finishes on 1 July 2028. Based on data from previous years, 2 students are estimated to withdraw in the first year of study. Therefore, 13 assumed completed full-time registrations are returned on HESES 2026/27. The actual number of withdrawals was 1, so 14 assumed completed registrations are counted on EYM 2026/27. Two of the 14 students who completed the first year of the full-time course decide to change their mode of study to part-time for the final half of the course. Therefore, on HESES 2027/28, 12 assumed completed registrations are returned as full-time, and 2 assumed completed registrations are returned as part-time, along with the registrations already on the part-time course.

Example 11: 10 students enrol for an undergraduate diploma starting in May 2027 and finishing in April 2028. In the previous year out of 15 students starting in May 2026, 2 dropped out in August 2026. 9 assumed

completed registrations would be returned on Tables 1 and 2 of HESES 2026/27 calculated as 10 – 1 (i.e. 2/15 x 10).

Example 12: 23 students enrol for a full-time first degree course. 2 students fail the first year and do not progress onto the second year of the course, instead, they repeat the whole of their first year on a full-time basis. They would be returned as a registration four times, twice for the first year of their course and once each for the second and third years of the course.

Example 13: 57 students enrol for a full-time first degree course starting in October 2026. 2 students fail the first year. The first student failed 2 modules out of a total of 10 modules and so was eligible to progress to the second year providing the 2 failed modules were retaken alongside the second year modules. This student would be returned as a full-time student three times, once for the first year of the course in 2026/27, once for the second year of the course in 2027/28 and once for the third year of the course in 2028/29.

The second student failed 5 of the 10 modules taken in the first year and did not progress to the second year of the course. He retook the 5 failed first year modules on a part-time basis in the 2027/28 academic year with the intention of resuming full-time study for the second year of the course in 2028/29. He would be returned as a full-time student for the first year of the course in 2026/27, as a part-time student in his second year at the institution in 2027/28, and as a full-time student in the second and third years of the course (in his third and fourth year at the institution) in 2028/29 and 2029/30.

New entrants and continuing students – Tables 2 and 3

16 Data relating to new entrants and continuing students are collected for undergraduate and PGCE (QTS) provision on Table 2 and for degree apprenticeship provision on Table 3.

New entrants

17 For the purposes of returning data on Table 2, new entrants are defined as students that are in their first year of study and are registered for a prescribed HE course leading to a recognised HE qualification. This includes:

- students undertaking a foundation year (year 0) as an integrated part of an HE course;
- students entering directly into year 2 or a subsequent year of a course.

Not included as new entrants are:

- students who have already completed an integral foundation year (year 0);
- students retaking the first year of a course;

- students transferring from another course after spending their first year at the provider on the original course;
- students who have completed an HND or foundation degree who take a top-up year to study for a degree at the same provider;
- students who resume study after a period of inactivity.

18 For the purposes of returning data on Table 3, new entrants are defined as students that are in their first year of study on a degree apprenticeship funded under the Medr scheme. This includes:

- students undertaking a foundation year (year 0) as an integrated part of the degree apprenticeship course;
- students entering directly into year 2 or a subsequent year of the degree apprenticeship course.
- students transferring from another course, that is not a degree apprenticeship course, at the provider to start a degree apprenticeship after spending their first year at the provider on the original course;

Not included as new entrants are:

- students who have already completed an integral foundation year (year 0) as part of the degree apprenticeship course;
- students retaking the first year of the degree apprenticeship course;
- students who resume study on the degree apprenticeship course after a period of inactivity.

19 If a student is on a course such that the first year of the course spans two academic years, they should only be counted as a new entrant in the academic year containing the start of their first year at the provider.

> **Example 14**: A student starts a full-time HND course in October 2024 and completes the course gaining an HND in July 2026. He then goes on to do a top-up year at the same provider in order to gain a degree and completes this in July 2027. He would be counted as a new entrant in Table 2 on HESES 2024/25 only and **not** counted as a new entrant in Table 2 of HESES 2026/27.

20 If a student transfers after their first year of study at the provider to a degree apprenticeship course from another course, they would be counted as a new entrant on Table 3 but would be a continuing student on Table 2.

> **Example 15**: A student starts a full-time HND course in October 2025 and decides to transfer to a degree apprenticeship course starting in October 2026. He would be counted as a new entrant in Table 2 on HESES 2025/26, as a continuing student in Table 2 on HESES 2026/27, and counted as a new entrant in Table 3 of HESES 2026/27.

Continuing students

21 Students returned as continuing students on Table 2, are defined for this survey as students that are in their second or further year of study at the provider and

are registered for a prescribed HE course leading to a recognised HE qualification. This will include those that:

- are retaking the first year of a course;
- have transferred in from another course after spending their first year at the provider on the original course;
- are starting the first year of a course after completing an integral foundation year.

22 Student counted as continuing students on Table 3 are defined for this survey as students that are in their second or further year of study at the provider on the degree apprenticeship course. This will include those that

- are retaking the first year of the degree apprenticeship course;
- are starting the first year of the degree apprenticeship course after completing an integral foundation year.

23 If a student is on a course such that the year of the course spans two academic years, they should only be counted in the academic year containing the anniversary of their start date.

Split of home residential status and eligibility for funding status

24 Data relating to home new entrants and continuing students are requested broken down on Table 2 into home residential status (Welsh) and home residential status (other), where other includes any other student that is eligible to be counted as a home student. For the purposes of returning data on Table 2, residential status should be based on residential status as assessed for fees purposes. Where this is unknown, domicile, based on the home postcode of the student for UK students or country for other students, can be used instead. This will generally be the domicile as returned on the HESA student record. For example, if a student is known to be a home student, but it is not known whether the student was assessed as having Welsh residential status or other home residential status, then domicile, based on the home postcode of the student, should be used. In the context of this table, only EU students who are considered to be home students should be returned in the ‘other’ category. This will generally be those that started before 1 August 2021, plus any other EU students eligible to be counted as home students under the regulations.

25 Data are also requested split into fundable and non-fundable on Table 2. These categories follow the definitions in Annex D with the exception that HEIW/NHS-funded students should be **excluded** from the registration count.

Guidance for the return of degree apprenticeship data

1 Table 3 collects data about degree apprenticeships that are part of the Medr-funded scheme. The table collects a number of categories of data, described below.

Framework

2 There are three different frameworks that can be chosen from a drop down menu:

- Construction
- Digital
- Engineering and Advanced Manufacturing (EAM)

Pathway

3 Pathways within each framework are chosen in the table from a drop down menu. The Construction Framework has five pathways:

- Surveying
- Construction management
- Quantity surveying
- Civil engineering
- Architectural Technologist

4 The Digital Framework has three pathways:

- Data Science
- Cyber security management
- Software engineering

5 The EAM framework has eight pathways:

- Advanced manufacturing
- Chemical engineering
- Civil engineering
- Electrical/Electronic engineering
- Integrated engineering
- Mechanical engineering
- Railway engineering
- Renewable energy engineering

Course title

6 The course title is completed directly by the provider and should be the same as the course title that the student is returned against in the HESA student record, for example, BSc in computer science.

Employer name

7 The employer name is the partner employer that the degree apprenticeship student is based at. If the apprentice is based at more than one employer in the year of study then all partners can be returned in one cell, for example, 'ABC Engineering/DEF Engineering'.

Partner college

8 If some or all of the teaching of the degree apprenticeship takes place at a partner college of the university, then the name of the college should be returned here. If no partner college is involved in the delivery of the degree apprenticeship then this can be left blank.

New or existing employee

9 The apprenticeship should be flagged as a new or existing employee of the employer. A new employee is defined as a student that commenced employment with the employer in order to undertake the degree apprenticeship, or an employee which commenced the degree apprenticeship within three months of starting the employment, otherwise the employee would be considered to be an existing employee.

SME or not

10 An SME is a small or medium-sized enterprise that has less than 250 employees. If the partner employer is an SME this should be flagged here using the options in the drop down menu.

Course length

11 A degree apprenticeship can be either 1, 2, 3, 4 or 5 years long and this should be indicated using the drop down menu.

Entry point

12 Students can enter the first year of study in one of three periods in the year. This column collects a combination of the academic year and period that the student first entered to the course. The periods are defined as follows:

- Period 1 – 1 August to 15 November
- Period 2 – 16 November to 31 March
- Period 3 – 1 April to 31 July

Return of registration and credit value data

13 Registration data should be returned in accordance with the guidance set out in Annex H. Credit value data should be returned according to the guidance set out in paragraphs 19 to 30 below. All degree apprenticeship registrations should continue to be included in the count of non-fundable registrations in Tables 1 and 2 even if also included on Table 3. For each combination of the

categories in paragraphs 2 to 12, providers are requested to return registrations and credit values in the following columns:

New entrants in the academic year 2026/27

14 **Total assumed completed registrations:** Returned in this column are new entrants between 1 August 2026 and 31 July 2027 inclusive. Figures should be net of all known transfers, withdrawals and dropouts up to 31 July 2027.

15 **Total assumed completed credit values for all modules started in 2026/27:** Returned in this column are credits values associated with all modules started by new entrants, for new entrants that started between 1 August 2026 and 31July 2027 inclusive. This includes modules that the new entrants start or will start at any time in the academic year. Figures should be net of all known and predicted transfers, withdrawals and dropouts.

Entrants in the academic years 2022/23, 2023/24, 2024/25 and 2025/26

16 **Total assumed completed registrations:** Returned in this column are registrations in the 2026/27 academic year for students that started in 2022/23, 2023/24, 2024/25 or 2025/26 and are continuing in 2026/27. Figures should be net of all known and predicted transfers, withdrawals and dropouts.

17 **Total assumed completed credit values for all modules started in 2026/27:** Returned in this column are credits values associated with all modules started by continuing students in 2026/27, for students who started in 2022/23, 2023/24, 2024/25 or 2025/26. Figures should be net of all known and predicted transfers, withdrawals and dropouts.

Entrants prior to the academic years 2022/23

18 **Total assumed completed registrations:** Returned in this column are registrations in the 2026/27 academic year for students that started prior to 2022/23 and are continuing in 2026/27. Figures should be net of all known and predicted transfers, withdrawals and dropouts.

Guidance for counting credit values for degree apprenticeships

19 Only credit values associated with modules, units or courses relating to degree apprenticeship registrations funded under the Medr scheme, that are eligible to be counted as defined in Annex H, should be included in Table 3.

20 The numbers of credit values associated with enrolments are calculated by multiplying the total number of enrolments on each module, unit or course by the number of achievable credit values associated with the module, unit or course. For example, if 50 students are registered on a module from which 10 credit values may be achieved, the number of credit values to be recorded is 500. Credit values to be recorded are the credit values associated with the module, unit or course being pursued, not those successfully achieved.

21 All credit based data returned should conform to the Credit and Qualifications Framework for Wales (CQFW), except that the level of study should be that of

the overall qualification aim and not that of the unit or module, if different. Credit values should not exceed 360 credit values for a degree apprenticeship, for each student over the course as a whole, unless a year of study or part of a year of study is repeated where a student has not progressed to the next year of study (see paragraph 25 below).

22 Where CQFW credit values have not been formally allocated to elements of programmes, then notional credit values should be returned on the basis of the CQFW standard. This is 120 credit values for one academic year of HE experience for full-time degrees. In this context, it will be helpful to note the CQFW definition of the study year in terms of notional learning time is 1,200 hours for undergraduates (academic year).

23 Each module or unit must be assigned to the academic year in which the module or unit started, and all credit values associated with that module or unit shown in Table 3 in that academic year only. In this way, each credit value will be counted once only, even if the module or unit spans two academic years.

24 Only modules essential for the award of the qualification should be counted. Optional or elective modules not essential to the award of the qualification must **not** be counted. Modules taken on a not for credit basis should not be included.

Repeated years

25 Where students repeat a year, the length of the course is effectively increased and the maximum number of credit values increases accordingly (for example, a degree apprenticeship usually lasting four years where 90 credits are taken per year with a repeat year becomes a five year apprenticeship equivalent to 450 credit values). Credit values associated with students repeating a semester or part of the year on a part-time basis who have not progressed to the next year of study and are not taking any modules relating to the next year of study, should be counted. However, credit values associated with repeat modules where the student has progressed to the next year of study must **not** be counted, unless the credit values associated with the module were counted as not completed in the previous year. In such cases, where credit values associated with a repeat module are counted, the maximum number of credit values over the whole course should not exceed 360.

Completions and non-completions

26 A module or unit and the credit values associated with it are counted as completed if all assessment required for that module or unit has been undertaken. Otherwise, the module or unit and the credits associated with it should be counted as not completed.

27 Where a student withdraws or drops out of their course having completed some modules or units, or continues but withdraws or drops out of some modules or units, only the credit values associated with those modules or units that were not completed should be included as non-completions. Credit values associated with the completed modules or units should **not** be included as non-completions.

28 Credit values associated with students who do not take part in all or some of the required assessment procedures for a module or unit for the year of study, can be counted as completed if the student is assessed after the end of the academic year in order to enable the student to progress to the next year or graduate. This will be, for example, where a student who did not sit the original examination for the module or unit within the year, because of illness, takes a resit examination that takes place after the end of the academic year or where a student will be handing in coursework for the module or unit after the end of the academic year, by agreement with the institution. The number of credit values expected to be completed in this way should be included in the count of completed credit values.

29 As the request for data is in-year, the number of credit values not completed and so not included in the count of completed credit values will have to be estimated. In general, estimates should be based on the proportion of non-completed credit values in the previous year or years, or for new provision, information about similar provision in the first year of delivery. However, other methods may be used if institutions believe these would provide more accurate estimates. It is not expected that institutions will assess whether each individual will complete a module or unit, rather that a robust method will be used in calculating estimates. It is expected that end of year data extracted from HESA student record will be examined in future years to determine if estimates made at HESES were reasonable, and if methods need to be adjusted.

Examples of how to return degree apprenticeship registrations and credit values

30 Below are some examples of how to return degree apprenticeship data on the HESES return. If further guidance is needed for specific examples, then please contact hestats@medr.cymru.

Example 1: A student enrols for a degree apprenticeship on 1 October 2024 and completes the programme on 31 May 2028. The student would be recorded as a registration in column l of Table 3 and the credit values associated with modules/units commenced in academic year 2026/27 would be recorded in column m of Table 3.

Example 2: A student enrols for a degree apprenticeship on 1 January 2027. They would be included on Table 3 of HESES 2026/27 as a new entrant. They would be included in the end of year extract of degree apprenticeship data taken from the HESA student record for 2026/27 and on Table 3 of HESES 2027/28 as a continuing student.

Example 3: A student studies a degree apprenticeship over four years and starts in January 2027. In HESES 2026/27, the registration will be included in the non-fundable count on Table 1, and on Table 2 as a non-fundable new entrant. The student and associated credit values would also be included on Table 3. The student would be included in the end of year extraction for 2026/27 in the count of registrations for 2026/27 and the associated credit values for modules starting in 2026/27 would be counted then as well. Where the modules continue into the 2027/28 academic year, completion status may have to be estimated for the associated credit values in the extraction.

On HESES 2027/28, the registration would be included in the count of registrations continuing in 2027/28 along with the associated completed credit values for modules starting in 2027/28. The completion status for modules that started in 2027/28 but continued into 2028/29 because of the structure of the course would have to be estimated.

Table and column descriptions

Directly funded HEIs and FEIs

1 In all tables, data relating to franchised out students should be returned by the franchisor only (see Annex C, paragraph 19) and included in all relevant columns. On Tables 1 and 2, each HE partner of an ITE Partnership should return only the provision taking place at their own provider. Providers are reminded that full-time home ITE (QTS) students and part-time home ITE (QTS) students on the employment based scheme at the Open University in Wales, that entered study in 2019/20 and subsequent years should be returned as non-fundable on the tables as they are the responsibility of Welsh Government. Part-time ITE (QTS) students at the Open University in Wales that are not part of the employment based scheme can be returned as fundable.

2 Data returned in Tables 1 and 2 may be returned to one decimal place, where full-time taught partial completions are included as 0.5 of a completion. Registration data on Table 3 can be returned up to three decimal places. This is to accommodate estimated completions where an estimated proportion that complete is calculated at a cohort level but applied to each row of data in Table 3.

3 Credit value data returned on Table 3 must be returned as whole numbers.

Table 1

4 Table 1 requests information on all assumed completed student registrations for the academic year 2026/27 by level of study, mode of study and residential and fundability status. Registrations should be returned in accordance with the guidelines set out in Annex H.

5 The table has four principal columns.

- **Column 1**: Numbers of completed full-time registrations, split into home fundable, home non-fundable and overseas. Figures should be net of all known and predicted transfers, withdrawals and dropouts.

- **Column 2**: Numbers of completed sandwich year out registrations, split into home fundable, home non-fundable and overseas. Figures should be net of all known and predicted transfers, withdrawals and dropouts.

- **Column 3**: Numbers of completed part-time registrations, split into home fundable, home non-fundable and overseas. Figures should be net of all known or predicted transfers, withdrawals and dropouts.

- **Column 4**: This shows the overall number of assumed completed registrations. It is the sum of columns 1, 2 and 3, split into home

fundable, home non-fundable and overseas. The calculation is done automatically in the spreadsheet.

Table 2

6 Table 2 requests information on assumed completed home fundable and non-fundable (**excluding** those funded by the HEIW/NHS) registrations that are full-time/sandwich year out or part-time, undergraduate or PGCE (QTS), at the institution for the academic year 2026/27. Data are collected by whether the student is a new entrant or continuing at the provider, ASC grouping (for full-time/sandwich year out provision), level of study, fundability status and residential status. The data returned here are a subset of those returned in Table 1. Registrations should be returned in accordance with the guidelines set out in Annex H. Figures should be net of all known and predicted transfers, withdrawals and dropouts. There are three ASC groupings used for full-time/sandwich year out provision, ASC 1a/1b for clinical and non-clinical/pre-clinical medicine, ASC 1c/1d for clinical and non-clinical/pre-clinical dentistry and ASCs 2 to 11 for all other provision.

7 Students from the EU included in this table should only be those with home residential status.

8 The table is split into two sub tables collecting data about completed registrations.

- New entrants – columns 1 to 3
- Continuing students – columns 4 to 6

9 The columns contained within each of these sub tables are described below.

- **Columns 1a, 4a**: Number of completed Medr-fundable registrations that have home residential status and are from Wales.

- **Columns 1b, 4b**: Number of completed Medr non-fundable registrations (other than those funded by HEIW/NHS) that have home residential status and are from Wales.

- **Columns 2a, 5a**: Number of completed Medr-fundable registrations that have home residential status and are not from Wales.

- **Columns 2b, 5b**: Number of completed Medr non-fundable registrations (other than those funded by HEIW/NHS) that have home residential status and are not from Wales.

- **Columns 3, 6**: Total number of completed home registrations. The calculation is done automatically in the spreadsheet.

Table 3

10 Table 3 requests information on assumed completed registrations and credit values on the Medr funded degree apprenticeship scheme, by degree

apprenticeship categories. There are columns for registrations and credit values associated with students that are new entrants between 1 August 2026 and 31July 2027 inclusive, columns for registrations and credit values associated with students that started in academic years 2022/23, 2023/24, 2024/25 or 2025/26, and a column to collect registrations information for those students that started prior to 2022/23. The data returned here are a subset of those returned as non-fundable in Tables 1 and 2. Registrations should be returned in accordance with the guidelines set out in Annex H and credit values and other degree apprenticeship information in accordance with Annex I. Figures should be net of all known and predicted transfers, withdrawals and dropouts.

11 The columns contained within the table are described below.

- **Columns a to i**: Details of the degree apprenticeship:
  - Framework (drop down menu)
  - Pathway (drop down menu)
  - Course title
  - Employer name
  - Partner college
  - New or existing employee (drop down menu)
  - SME or not (drop down menu)
  - Course length (drop down menu)
  - Entry point (drop down menu)

- **Columns j, l, o**: Number of assumed completed registrations.

- **Columns k, m**: Number of assumed completed credit values.

HESA/HESES mappings and end of year monitoring data extraction criteria

1 This annex provides mappings which Medr will use to extract EYM and other data from the HESA student record, including as part of the Information Reporting Interface Service (IRIS) process. The mappings to extract EYM data include the mapping for credit value data for all taught modes and levels of study. This annex also provides mappings used to analyse HESA data to provide information on a comparable basis to that collected or previously collected on the HESES survey. It should be noted that in some cases it is not possible to define HESES categories entirely in terms of HESA student record fields. In particular, where students follow non-standard academic years and patterns of study within the institution are not the same from year to year, there may be discrepancies in comparisons made.

2 In all cases, the HESES rules must be followed when completing the HESES returns. In coding student data for the HESA student record, where fields ask for funding council or regulator definitions to be used then it is those contained in this publication that should be used. However, it should not be assumed that students fall into a particular HESES category solely on the basis of the coding of HESA student record fields as there may be cases where only an approximate match of definitions can be made.

3 The mappings show the name of the relevant HESA field in the form of Entity.FIELDNAME. Guidance relating to the HESA fields can be found in the HESA student record 2026/27 coding manual.

4 These mappings are those used in the end of year monitoring data extraction for 2025/26. We are continuously reviewing the mappings we use and there may be some changes to the mapping for the 2026/27 extraction once a complete set of signed off HESA student record data for 2025/26 is available for analysis. If providers have any concerns or comments about the mappings in this annex, they should contact Medr. A final mapping to be applied in IRIS for 2026/27 will be included in the 2026/27 end of year monitoring (EYM) publication.

5 In the following guidance, where we refer to a student or students, we mean a student on distinct engagement.

HESES/EYM population

6 The following categories of students are excluded from the HESES/EYM population:

Writing up or dormant for the

whole academic year	If all student course sessions for the academic year have been identified as dormant/writing up – see Annex M of EYM for more guidance
Incoming exchange students	Engagement.INCOMINGEXCHANGE = 01, 02, 03 ,04
Students not studying for at least 3% FTE	Z_STULOAD_CYC < 3.0

7 The following students that left in 2026/27, and whose final student course session spans academic years, though in the population, will not be counted as registrations for HESES/EYM as they will have been counted in the previous academic year. Students are excluded where they leave within the anniversary of their start date plus two weeks. If these students started modules in the 2026/27 academic year, then credit values associated with the modules may be counted.

Students in their final student course session of an engagement, attending a course assumed to span academic years	Z_NONSTANDARDSCS = 1 and 2026-08-01 ≤ Leaver.ENGENDDATE ≤ 2027-07-31 and Leaver.ENGENDDATE ≤ anniversary of Engagement.ENGSTARTDATE in 2026/27 plus two weeks

HESES/EYM categorisation

Residential status and eligibility for mainstream funding

8 Students will be categorised into residential status and eligibility for funding as follows:

Home fundable	FundingBody.FUNDINGBODY = 5017
Home non-fundable	FundingBody.FUNDINGBODY ≠ 5017 and Engagement.FEEELIG = 01, 03
Overseas	Otherwise

9 In using this coding to categorise home students as non-fundable, we are assuming that where Engagement.FEEELIG is 03 that the student is home, as eligibility of overseas students is likely to have been assessed in order to inform the level of fee charged. This could lead to some students being categorised as home non-fundable where in fact they should be overseas. Providers should pay regard to the coding of this field in order to ensure that students are correctly categorised, and minimise the use of Engagement.FEEELIG = 03.

10 Home undergraduate and PGCE registrations will be further categorised by residential status, using domicile as a proxy (see paragraph 21 below), into home residential status (Welsh) and home residential status (other). In doing this for Table 4 of EYM, registrations will also be categorised by funding eligibility categories, Medr-fundable and non-fundable, with HEIW/NHS-funded students excluded. Full-time home ITE (QTS) students that entered study in 2019/20 and subsequent years are expected to have been returned on the HESA student record as non-fundable, unless studying at the Open University in Wales on the non-employment based route.

Assignment to ASCs

Registrations

11 Full-time registrations will be assigned to ASCs on the basis of the HECoS codes shown in QualificationSubject.QUALSUBJECT and the proportions in each subject shown in QualificationSubject.QUALPROPORTION, with the exception of full-time and part-time undergraduate and PGCE ITE (QTS) (ASC 11a). The mapping between HECoS codes and ASCs in Annex E will be used.

12 Where postgraduate medicine or dentistry provision is coded using the general HECoS codes 100271 (medicine) and 100268 (dentistry), it will be assumed to be non-clinical.

13 Where registrations have HECoS codes in QualificationSubject.QUALSUBJECT that are mapped to an unclassified ASC, then the ASC is determined from the ASC of the module subject, if that is classifiable. This is done for the following HECoS codes:

101273 – combined studies
101274 – general studies
101275 – negotiated studies
101276 – work placement experience (personal learning)

Undergraduate and postgraduate taught ITE (QTS) (ASC 11a)

14 Registrations will be assigned to ASC 11a, ITE (QTS), where Course.TTCID = 01. Registrations will be further categorised as follows:

Primary phase	StudentAccreditationAim.STUACCID = 20201, 20206, 20207, 20208, 20209, 20212
Secondary phase	StudentAccreditationAim.STUACCID = 20203, 20204, 20205, 20211 Subject of study will be assigned using QualificationSubject.QUALSUBJECT and QualificationSubject.QUALPROPORTION
Phase unclassified	Otherwise

Credits

15 Credit values, taken from Module.CRDTPTS, are assigned to ASCs according to the HECoS codes of the module, returned in ModuleSubject.MODSBJ, and the respective proportions in each subject, returned in ModuleSubject.MODPROPORTION, using the mapping linked to in Annex E.

16 Exceptions to this are medicine and dentistry courses and ITE (QTS) courses. Modules will be assigned to medicine and dentistry (ASC 1b/1d for clinical and ASC 1a/1c for non-clinical/pre-clinical) only where the course qualification subject, QualificationSubject.QUALSUBJECT, is in medicine or dentistry. For full-time undergraduate study, credit values will be assigned to clinical or non-clinical ASCs according to the proportions of the course that are in each QualificationSubject.QUALPROPORTION. For example, for a module on a medicine course where the clinical/non-clinical split for the course is 60/40, 60% of the credit values for the module will be counted as clinical and the remaining 40% of the credit values as non-clinical. For postgraduate medicine and dentistry courses, if the module subject ModuleSubject.MODSBJ is coded the general HECoS codes 100271 (medicine) or 100268 (dentistry), it will be assumed to be in medicine and dentistry unclassified. Modules will only be assigned to ASC 11a where Course.TTCID = 01 with classification into phase using the same method as for registrations in paragraph 14.

17 Some HECoS codes are hard to classify into ASCs, and are therefore classified using the qualification subject, QualificationSubject.QUALSUBJECT and proportion, QualificationSubject.QUALPROPORTION. These HECoS codes are:

101276 - work placement experience (personal learning)
101278 - employability skills (personal learning)
101279 - advice and guidance (personal learning)

Mode of study

18 Mode of study is categorised as follows:

Full-time	StudentCourseSession.SCSMODE = 01 and StudentCourseSession.PLACEMENT ≠ 01, 02
Full-time sandwich year out	StudentCourseSession.SCSMODE = 01 and StudentCourseSession.PLACEMENT = 01, 02
Part-time	Otherwise

Level of study

19 Level of study is categorised as follows:

Undergraduate degree	Qualification.QUALCAT = H0003, H0004, H0005, H0009, I0001, M0002
Undergraduate non-degree	Qualification.QUALCAT = All other H, I, J and C codes (except Qualification.QUALCAT = H0013 and Course.TTCID = 01) or Qualification.QUALCAT = M0016 and Course.TTCID ≠ 01
Postgraduate taught (including PGCE (QTS))	Qualifiation.QUALCAT = All E codes, All other M codes (except Qualification.QUALCAT = M0016 and Course.TTCID ≠ 01) or Qualification.QUALCAT = H0013 and Course.TTCID = 01
Postgraduate taught (PGCE (QTS))	Qualification.QUALCAT = M0016 and Course.TTCID = 01 or Qualification.QUALCAT = H0013 and Course.TTCID = 01
Postgraduate research	Qualification.QUALCAT = All D and L codes

New entrants and continuing students

20 New entrants and continuing students are categorised as follows:

New entrants	Engagement.ENGSTARTDATE ≥ 2026-08-01
Continuing students	Engagement.ENGSTARTDATE < 2026-08-01

21 New entrants and continuing students at the provider will be considered home fundable or non-fundable according to the criteria in paragraph 8. HEIW/NHS students will be identified and excluded from Table 4 using FundingBody.FUNDINGBODY = 5006, 5055. Students will be further categorised into residential status, using domicile as a proxy, as follows:

Home residential status (Welsh)	Z_PERMADDCOUNTRY = XI
Home residential status (other)	Otherwise

Students franchised out

22 Part-time and full-time students that are franchised out are counted as those studying on modules taught at another institution. Students on partial franchises are counted as franchised out if the majority of their activity for the year is

franchised out. The table below shows what will be counted as franchised out registrations in the EYM data extraction for EYM Table 3:

Wholly franchised out registrations	ModuleDeliveryRole.FRANIND = 01 and ModuleDeliveryRole.MDRPROPORTION = 100 for all modules started in the academic year (ModuleInstance.MODINSTSTARTDATE ≥ 2026-08-01)
Partially franchised out registrations (where resulting proportion ≥ 50%)	ModuleDeliveryRole.FRANIND = 01 and ModuleDeliveryRole.MDRPROPORTION > 0 for at least one module started in the academic year (ModuleInstance.MODINSTSTARTDATE ≥ 2026-08-01) Proportion of registration franchised out = Sum of Module.CRDTPTS x ModuleDeliveryRole.MDRPROPORTION over all modules with ModuleDeliveryRole.FRANIND = 01 and ModuleDeliveryRole.MDRPROPORTION > 0, divided by total credit points over all modules started in the academic year

23 In analysing franchised out data, the proportions may also be used to determine what volume of registration activity is franchised out to get a more accurate view of the extent of franchise provision. Further guidance on franchised out credit values can be found in paragraph 39 below.

Year abroad registrations

24 Undergraduate students on a year abroad, through the Taith, Turing, Erasmus+ or other scheme, or work placement year abroad, though not separately identified in the EYM extraction, will be categorised as follows:

Turing scheme year abroad registrations	OffVenueActivity.MOBSCHEME = 05 and OffVenueActivity.COUNTRY ≠ GB, XF, XG, XH, XI, XJ, XK (not in UK)
Taith scheme year abroad registrations	OffVenueActivity.MOBSCHEME = 06 and OffVenueActivity.COUNTRY ≠ GB, XF, XG, XH, XI, XJ, XK (not in UK)
Erasmus+ scheme year abroad registrations	OffVenueActivity.MOBSCHEME = 03 and OffVenueActivity.COUNTRY ≠ GB, XF, XG, XH, XI, XJ, XK (not in UK)

Other year abroad registrations	OffVenueActivity.MOBSCHEME = 01, 04 and OffVenueActivity.COUNTRY ≠ GB, XF, XG, XH, XI, XJ, XK (not in UK)
Sandwich placement year abroad registrations (not a specific scheme)	OffVenueActivity.MOBSCHEME = 02 and OffVenueActivity.COUNTRY ≠ GB, XF, XG, XH, XI, XJ, XK (not in UK)

Degree apprenticeships funded under the Medr scheme

25 We will separately extract data for registrations and credit values that are studying as part of a degree apprenticeship funded through the Medr scheme, identified as follows:

Those who are studying as part of a degree apprenticeship under the Medr scheme	StudentInitiative.STUINITID = 020 or CourseInitiative.COURSEINITID = 020

26 Additional information is collected about degree apprenticeships on the monitoring return in the IRIS outputs and mappings and guidance here and elsewhere in this circular should be used in completing that return. A full set of mappings for degree apprenticeships is available in the data requirements publication Higher Education Data Requirements 2026/27, Annex J. The publication for 2027/28 will be published in summer 2027. Note that degree apprenticeships through the Medr scheme should be coded as Medr non-fundable as the funding is ringfenced.

Completions

27 Data relating to the last student course session that has been identified as not dormant/writing up will be used in classifying registrations.

28 Registrations are assumed to be completed as follows:

Registrations that completed the year of programme	FundingAndMonitoring.FUNDCOMP = 01

29 For full-time and sandwich year out taught students, registrations will be assumed to fit the definition of a partial completion as follows, and will be counted at 0.5:

Registrations that partially completed the year of programme	FundingAndMonitoring.FUNDCOMP = 04

30 Proportions in each completion status category for registrations with known completion status will be used to estimate the number of completed and partially completed registrations for those registrations with unknown completion status (FundingAndMonitoring.FUNDCOMP = 03 or blank, student course session not yet completed but has not failed to complete) and these will be added to the count of completed registrations. See Annex C.

Assignment of credit values to columns in Tables 1a, 1b and 1c of EYM

31 For all columns of data, modules will be counted if they fit the following criteria. The outcome for the latest instance of a module will be used if there is more than one instance of the module returned in the reporting year (assuming the module first started in the academic year and is countable). This will be determined by the start date of the module instance, with the latest module instance being that with the latest start date. This means that where a module first started in 2026/27, but there are two instances, with the second instance having an outcome, that the outcome will be taken from the second instance.

Modules started in 2026/27	ModuleInstance.MODINSTSTARTDATE ≥ 2026-08-01 and ≤ 2027-07-31
Module is countable	ModuleInstance.MODCOUNT = 02
Module is not on a not-for-credit basis	ModuleInstance.MODULEOUTCOME ≠ 04

32 The number of credit values counted will be taken from Module.CRDTPTS. Where there is more than one instance of a module, credit values for that module will only be counted once.

Column 1

33 Credit values for modules associated with the following registrations, that were started in the 2026/27 academic year, will be assumed to be in column 1:

Those who started on or before 1 November 2026	Engagement.ENGSTARTDATE ≤ 2026-11-01

Column 2

34 Credit values for modules associated with the following registrations, will be assumed to be in column 2:

Those who started after 1 November 2026	Engagement.ENGSTARTDATE > 2026-11-01

Column 3

35 Credit values included in columns 1 and 2 will be counted as not completed where:

Modules not completed	ModuleInstance.MODULEOUTCOME = 03 or ModuleInstance.MODULEOUTCOME = 02 and mode of study is part-time

36 Credit values included in columns 1 and 2 will be assumed to be partially completed, and counted at 0.5, where:

Modules assumed partially completed	ModuleInstance.MODULEOUTCOME = 02 and mode of study is full-time or sandwich year out

37 Proportions in each module outcome for modules with known outcomes will be used to estimate the number of credit values associated with modules coded with unknown outcome (ModuleInstance.MODULEOUTCOME = 06 or blank) that are not completed and these will also be counted in column 3.

Column 4

38 Column 4 credit values will be calculated as columns 1 plus 2 minus column 3.

Columns 5a and 5b (Table 1c of EYM)

39 Franchised out modules for part-time registrations are counted as those not taught by the provider and are split between those wholly franchised out credit values, and those that are partially franchised out as defined below.

Wholly franchised out credit values	Sum of Module.CRDTPTS for all modules, where ModuleDeliveryRole.FRANIND = 01 and ModuleDeliveryRole.MDRPROPORTION = 100
Partially franchised out credit values	Sum of Module.CRDTPTS x ModuleDeliveryRole.MDRPROPORTION over all modules with ModuleDeliveryRole.FRANIND = 01 and ModuleDeliveryRole.MDRPROPORTION > 0 that are not wholly franchised out as above

40 Credit values extracted for degree apprenticeships monitoring are also extracted using these criteria.

Students outside the HESES/EYM population (not included in EYM)

41 We will use the 2026/27 HESA aggregate offshore record to identify students who fall outside the HESES/EYM population in order to monitor students who are based outside of the UK.

Workbook notes

1 An Excel workbook containing spreadsheet versions of the tables to complete for the HESES 2026/27 return will be emailed to data contacts at individual institutions.

2 The email will contain an Excel workbook and prefixed with a four character code identifying the institution, as follows.

Workbook name	Tables included
____HESES.xlsx	Tables 1 to 3

3 Each table is contained in a separate worksheet within the workbook and worksheets are named after the relevant table.

4 In addition to the worksheets containing the tables to be completed, a worksheet containing a summary of the information returned on the tables together with data from previous years, is included in the HESES workbook. This summary worksheet contains a comparison of HESES and EYM data for 2021/22 to 2026/27, where data have been collected. The tables presented in this worksheet are for information only and no data should be entered in this table.

5 If the workbooks are corrupt or unreadable please contact Andrea Thomas (hestats@medr.cymru) for assistance.

6 It is advisable to make a backup copy of the blank workbooks before attempting to edit any of the tables.

7 Institutions must not attempt to change the structure of the workbook by adding or deleting worksheets, rows or columns, or by overwriting or deleting any formulae. Worksheets contain information critical to loading of the data and it is essential that the structure of the workbook is not changed in any way.

8 Each workbook should be saved in Excel on completion, using the same filename and extension as that originally supplied. Names of the individual worksheets must not be changed.

9 The workbook includes a number of validation checks (see Annex M). Institutions should ensure their data pass all validation checks before the workbooks are returned.

10 The date of completion must be entered in the workbook in the box provided. This information, once entered in the worksheet containing Table 1, is automatically completed in the worksheets containing Tables 2 and 3.

11 The completed workbooks should be returned by email to hestats@medr.cymru. We will confirm receipt of email returns.

Validation checks

1 A number of validation checks have been built into the Excel workbook containing Tables 1 to 3 (see Annex Q) and these are listed in paragraphs 3 to 5 below. The validation checks can be found to the right of the corresponding tables.

2 If data pass a particular validation check, a validation cell above the table will read 'Validation #: OK'; if data fail, the validation cell will read 'Validation #: Failure' (# denotes the particular validation check). If there is a validation failure, the cell causing the error will read 'ERROR' and be highlighted in red in the relevant validation check to the right of the table.

3 **Validation check 1**: In Tables 1 and 2 all values entered must be to no more than 1 decimal place and must be a multiple of 0.5.

4 **Validation check 2**: In Table 2, totals for undergraduate and PGCE home fundable and non-fundable registrations of new entrants plus continuing students ≤ corresponding totals for full-time/sandwich year out and part-time undergraduate and PGT home fundable and non-fundable registrations in Table 1, respectively.

5 **Validation check 3**: In Table 3, all values entered must be whole numbers.

6 **Validation check 4:** In Table 3, all registrations must be entered to no more than 3 decimal places.

7 In addition to the above validation checks, some of the tables contain credibility checks, displayed beside the validation checks to the right of the tables. HESES 2025/26 data are used for comparison purposes. Institutions are invited to check and comment on instances where a CHECK message occurs.

8 **Credibility check 7**: In Table 1, for each mode and level of study, percentage increase/decrease between HESES25 and HESES26 > 25%.

9 **Credibility check 8:** In Table 2, for new entrants and continuing students, for each mode of study (full-time/sandwich year out and part-time) and ASC group, percentage increase/decrease between HESES25 and HESES26 > 25%.

10 As well as the validation and credibility checks incorporated into the workbook, a worksheet showing summary registration data for 2021/22 to 2026/27 is included (see Annex L, paragraph 4). In this worksheet, data returned on HESES and EYM are compared. The information provided in this worksheet can be used by institutions to help identify general patterns of over- or under-prediction at HESES and analyse their estimates of non-completions. We expect institutions to look at this worksheet as part of their overall check of their return before it is submitted to Medr.

11 Once data are returned to Medr, further checks are undertaken.

Use of data by Medr

1 The primary reasons for collecting data through the HESES survey are to have an early indication of student numbers for 2026/27; to have data for funding and monitoring of degree apprenticeship provision funded under the Medr scheme; and to inform monitoring and policy decisions in instances where data are not yet available from other sources, for example, the HESA student record. An outline of the reasons for collecting the data on each table is given below.

Table 1

2 Table 1 collects data relating to all completed registrations for the year. The data are used to gain a complete picture of the size of the sector and the scale of provision that is not fundable by Medr. The data in Table 1 are used to complement the Welsh Government predictions of the size of the sector and the draw on the student support budget in future. This information can be taken from the HESA student record but it is currently not timely enough for these purposes.

Table 2

3 Table 2 collects data relating to full-time and part-time undergraduate and PGCE (QTS) home registrations separately for new entrants and continuing students. The data are collected split by ASC grouping (for full-time/sandwich year out), residential status and whether fundable or non-fundable. HEIW/NHS-funded students are excluded from the table.

4 The data are split by these categories in order to get estimated figures for students under the full-time fee regime and to be able to estimate tuition fee income for different areas of provision. These figures will be used to monitor estimates of numbers of students and fee income for full-time students, including by comparing to data from other sources such as Welsh Government student forecasts, the Student Loans Company (SLC), the HESA student record and institutions' fee and access plans. Medicine and dentistry are split in the table and figures returned will be used to monitor changes in medicine recruitment given the additional funded places allocated from 2018/19.

5 We want to understand sooner about the changes happening in part-time undergraduate entrants, using the part-time data collected on Table 2.

Table 3

6 Table 3 collects information about the Medr-funded degree apprenticeship scheme. The data are used to calculate funding for the scheme and to monitor provision and report to Welsh Government on all aspects of the scheme. The introduction of this table aims to reduce burden by replacing the monitoring reports that were collected previously.

Funding status reference grid

Summary of funding rules by location of study 2026/27

Annex O

PT/PGT students

	In Wales			In UK outside Wales			Outside UK
	Welsh domicile	Other home domicile	Overseas	Welsh domicile	Other home domicile	Overseas	All domiciles
Distance learning	F	F	O	F	NF	O	NF & NR
At provider's campus	F	F	O	F	NF	O	NF & NR
Franchise to publicly funded provider	F	F	O	NF	NF	O	NF & NR
Franchise to non-publicly funded provider	NF	NF	O	NF	NF	O	NF & NR
Other collaborative arrangements/partnerships, including validation arrangements[1]	NF & NR	NF & NR	O & NR	NF & NR	NF & NR	O & NR	NF & NR
Any location with place funded from other sources or as part of a specific scheme[2] or the place is on a closed course[3]	NF	NF	O	NF	NF	O	NF & NR

FT UG/PGCE students

	In Wales			In UK outside Wales			Outside UK
	Welsh domicile	Other home domicile	Overseas	Welsh domicile	Other home domicile	Overseas	All domiciles
Distance learning - fees paid through grants/loans or by student/employer	F	F	O	F	NF	O	NF & NR
At provider's campus - fees paid through grants/loans or by student/employer	F	F	O	F	NF	O	NF & NR
Franchise to publicly funded provider - fees paid through grants/loans or by student/employer	F	F	O	NF	NF	O	NF & NR
Franchise to non-publicly funded provider - fees paid through grants/loans or by student/employer	NF	NF	O	NF	NF	O	NF & NR
Other collaborative arrangements/partnerships, including validation arrangements[1] - fees paid through grants/loans or by student/employer	NF & NR	NF & NR	O & NR	NF & NR	NF & NR	O & NR	NF & NR
Any location with fees paid by a public body or responsibility of a public body other than Medr or funded as part of a specific scheme[2] or the place is on a closed course[3]	NF	NF	O	NF	NF	O	NF & NR

Notes:
F = home fundable
NF = home non-fundable
O = overseas
NR = non-returnable on HESES/EYM

[1]Other collaborative arrangements/partnerships include partnerships with providers or organisations not owned by the Welsh HEI, that are not franchising arrangements, for example partnerships with non-publicly funded colleges where the provider provides quality assurance or validating arrangements only and does not provide any funding to that college.

[2]For example, the Medr-funded degree apprenticeship scheme.

[3]A course is closed if the costs of that course are met by a particular company or organisation and the course is not open to all those suitably qualified.

For joint courses, only provision belonging to the Welsh provider should be considered for inclusion on HESES/EYM. The rules above should be applied to that provision.

Shaded cells imply that approval can be sought to include students as fundable.
Home students at providers that return data about specifically designated courses to the HESA student record should be considered to be home non-fundable.

Sample copies of tables for completion by all providers directly funded by Medr for HE provision

Table 1: Student Registrations

Mode: All Modes
Provider:
Code:

Level of study	Assumed completed registrations in academic year 2026/27											
	Full-time			Sandwich Year Out			Part-time			Total		
	Home		Overseas	Home		Overseas	Home		Overseas	Home		Overseas
	Fundable	Non-fundable		Fundable	Non-fundable		Fundable	Non-fundable		Fundable	Non-fundable	
	1a	1b	1c	2a	2b	2c	3a	3b	3c	4a	4b	4c
Undergraduate										0.0	0.0	0.0
Postgraduate taught										0.0	0.0	0.0
Postgraduate research										0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Contains formulae

Each sandwich year out registration is counted as 1.

HESES 2026/27

Table 2: Full-time, sandwich year out and part-time undergraduate and PGCE (QTS) home registrations - New entrants and continuing students at the provider (HEIW/NHS funded students excluded)

Mode: All modes
Provider:
Code:

Mode of study	Academic Subject Category (ASC)		Assumed completed home registrations in academic year 2026/27 - **new entrants**				
			Home residential status (Welsh)		Home residential status (other)		Total
			Medr-fundable	Medr non-fundable	Medr-fundable	Medr non-fundable	
			1a	1b	2a	2b	3
Full-time and sandwich year out	ASC 1a/1b	Clinical and Pre-clinical/non-clinical Medicine					0.0
	ASC 1c/1d	Clinical and Pre-clinical/non-clinical Dentistry					0.0
	ASCs 2-11	All other provision					0.0
Part-time	All ASCs						0.0
Total			0.0	0.0	0.0	0.0	0.0

Mode of study	Academic Subject Category (ASC)		Assumed completed home registrations in academic year 2026/27 - **continuing students**				
			Home residential status (Welsh)		Home residential status (other)		Total
			Medr-fundable	Medr non-fundable	Medr-fundable	Medr non-fundable	
			4a	4b	5a	5b	6
Full-time and sandwich year out	ASC 1a/1b	Clinical and Pre-clinical/non-clinical Medicine					0.0
	ASC 1c/1d	Clinical and Pre-clinical/non-clinical Dentistry					0.0
	ASCs 2-11	All other provision					0.0
Part-time	All ASCs						0.0
Total			0.0	0.0	0.0	0.0	0.0

Contains formulae

Each sandwich year out registration is counted as 1.

HESES 2026/27

Table 3: Registrations and Credit Values on the Medr funded Degree Apprenticeship Scheme

Mode: All modes
Provider:
Code:

Framework	Pathway	Course Title	Employer name	New or Existing Employee	SME or not	Partner college	Course Length	Entry Point	**New entrants in academic year 2026/27**		**Entrants in 2022/23, 2023/24, 2024/25 and 2025/26**		**Entrants prior to academic year 2022/23**
									All completed new entrants in 2026/27		Continuing Students in 2026/27		Continuing Students in 2026/27
									Total Assumed Completed Registrations	Total Assumed Completed Credit Values for all modules started in 2026/27 (associated with starters in column j)	Total Assumed Completed Registrations	Total Assumed Completed Credit Values for all modules started in 2026/27 (associated with continuing students in column L)	Total Assumed Completed Registrations
a	b	c	d	e	f	g	h	i	j	k	l	m	n
Total									**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Contains formulae