

Company Registration Number

SC361752

SABHAL MÒR OSTAIG  
FINANCIAL STATEMENTS  
31 JULY 2023

(A Company Limited by Guarantee)

**ArmstrongWatson<sup>®</sup>**  
Accountants, Business & Financial Advisers

**SABHAL MÒR OSTAIG**  
**(A Company Limited by Guarantee)**

**COLLEGE INFORMATION**

<b>Directors</b>	Mary Macleod Andrew (resigned 16 June 2023) Sine Millar Ghilleasbuig Kathleen Joan Macdonald (resigned 10 March 2023) Professor Bryan Duncan MacGregor Angus Donald John Macquien Macinnes Angus Lamont MacLeod Angus George MacLeod John Morrison (resigned 9 December 2022) Dr. Gillian Munro Roddy Neithercut John Decker Forrest (appointed 23 September 2022) Mary Ellen Stewart Dr Donalda Theresa McComb Ms Fiona Dunn
<b>Registered Charity number</b>	SC002578
<b>Registered Company number</b>	SC361752
<b>Registered office</b>	Colaiste Gaidhlig Na H-Alba An Teanga Sleite An T-Eilean Sgitheanach IV44 8RQ
<b>Independent auditors</b>	Armstrong Watson Audit Limited Chartered Accountants & Statutory Auditors 1st Floor 24 Blythswood Square Glasgow G2 4BG
<b>Bankers</b>	Bank of Scotland Inverness-shire IV40 8AB
<b>Solicitors</b>	Wright, Johnston & Mackenzie LLP 302 St Vincent Street Glasgow G2 5RZ

**SABHAL MÒR OSTAIG**  
**(A Company Limited by Guarantee)**  
**GROUP REPORT**  
**FOR THE YEAR ENDED 31 JULY 2023**

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# SABHAL MÒR OSTAIG

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## GROUP REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

### Facal-toisich a' Chathraiche

Bha 2023 na clach-mhìle air leth aig Sabhal Mòr Ostaig, Ionad Nàiseanta airson Cànan is Cultar na Gàidhlig ann an Alba. Chaidh na ciad chùrsaichean goirid Gàidhlig a chumail ann an 1973, agus bhon uair sin tha sinn air a bhith ri sàr obair oideachaidh, rannsachaidh is chultarach fad 50 bliadhna, obair a tha air cliù eadar-nàiseanta a chosnadh.

Tha foghlam bogaidh na bhunait dhan a h-uile rud a nì sinn mar an aon ionad foghlaim treas-ìre san t-saoghal a tha a' tairgsinn a chuid chùrsaichean gu tur sa Ghàidhlig, agus sinn nar n-ionad Gàidhlig o bhun gu bàrr. Eadar cùrsaichean do luchd-tòiseachaidh is teisteanasan PhD; cùrsaichean goirid, pàirt-ùine no làn-ùine, ionnsachadh air làrach an ionaid no air astar: tha rudeigin ann dhan a h-uile duine aig Sabhal Mòr Ostaig.

Tha sinn air tighinn còmhla airson gàirdeachas an 50mh ceann-bliadhna, tro dhiofar thachartasan is gnìomhan tron bhliadhna ionmhais seo: luchd-obrach is oileanaich an là an-diugh is an là an-dè, agus luchd-taic is luchd-dàimh an t-Sabhail – càirdean uile.

Tha sinn an dà chuid air gàirdeachas a dhèanamh mun adhartas bhon a chuirear an toiseach an gnìomh lèirsinn Iain Nòbail o chionn leth-cheud bliadhna, agus cuideachd air a bhith coimhead air adhart ri na tha ri teachd dhan Cholaiste. Bha tòrr obair an lùib gach tachartas, agus tha iadsan a bha an sàs gan cur air dòigh uile ri am moladh gu mòr.

Chuireadh air dòigh consart mòr an Glaschu aig toiseach na bliadhna, mar phàirt de fhèis Celtic Connections, far an cuala sinn sàr cheòl is òrain. Chualas fianais bho ghrunna, a' dearbhadh na bha an Sabhal a' ciallachadh dhaibh, cho prìseil is cudromach is a tha ar n-obair agus an deagh bhuaidh a thug a bhith aig a' Cholaiste orra, gu pearsanta is gu proifeiseanta.

Bha Là nan Sàr-Ghaidheal againn sa Mhàirt, nuair a chomharraich na rinn sianar ghaisgeach gus cor na Gàidhlig a leasachadh: Lachlan MacIliosa nach maireann, Cathaidh Bhàn NicDhòmhnaill, Donalda NicFhionghain, Donnchadh Fearghasdan, Julie Fowlis agus Coinneach Mòr MacIomhair. Chualas cunntasan-beatha an t-sianair sin: à diofar sgìrean, gach neach le slighe-beatha eadar-dhealaichte, ach cànan, cultar is coimhearsneachdan na Gàidhlig mar phrìomhachasan dhaibh uile – agus an Sabhal is ar n-obair air buaidh a thoirt orra uile cuideachd, gu

### Chair's foreword

2023 represented a significant milestone for Sabhal Mòr Ostaig, the National Centre for Gaelic Language and Culture in Scotland. The first Gaelic short courses were held in 1973, and in the 50 years since then we have been undertaking excellent teaching, research and cultural work - work that has gained international renown.

As the only tertiary education institution in the world that offers its courses entirely in Gaelic, immersive education is the foundation of everything we do, and we are a Gaelic institution from top to toe. From courses for beginners to PhD qualifications; short, part-time or full-time courses; study on-site or remotely: there is something for everyone at Sabhal Mòr Ostaig.

As part of the 50th anniversary celebrations, through various events and activities throughout this financial year, we have come together: current and past staff and students, supporters and others connected with Sabhal Mòr Ostaig – all united in friendship.

We have both rejoiced at the progress since Iain Noble's vision was first implemented fifty years ago, and also been looking forward to what the future holds for the College. There was a huge amount of work involved in each event, and those who were involved in organising them all are to be highly commended.

A great concert was organised in Glasgow at the beginning of the year, as part of the Celtic Connections festival, where we heard fabulous music and songs. We heard from numerous alumni, testifying to what Sabhal Mòr Ostaig meant to them, how precious and important our work is, and the positive impact that being at the College had on them, personally and professionally.

Là nan Sàr-Ghaidheal took place in March, when six significant individuals were celebrated for their contribution to the Gaelic language: the late Lachlan Gilles, Cathy Macdonald, Donalda MacKinnon, Duncan Ferguson, Julie Fowlis and Kenneth MacIver. The biographies of these six people were heard: from different areas, each person with a different life path, but the language, culture and traditions of Gaelic a priority for all of them - and Sabhal Mòr and our work has had a positive impact them all also.

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buadh-mhor.

San Ògmhios, chuir an Sabhal air chois an co-labhairt *Foghlam na Gàidhlig: An-Dè, An-Diugh, agus A-Màireach*. Chaidh seo a chur air bhonn gus luchd-rannsachaidh, tidsearan, is daoine eile an sàs ann am foghlam Gàidhlig a thoirt còmhla gus bruidhinn mu na dùbhlain a th' ann, dè tha ag obair, is dè bu chòir tachairt san àm ri teachd. Tha seo mar shamhla air ceannardas an t-Sabhail ann a bhith a' cruthachadh chothroman cnuasachaidh, conaltraidh is deasbaid ann an cuspair cho cudromach don Ghàidhlig.

Chaidh adhartas math a dhèanamh a thaobh stèidheachadh Seanadh aig a' Cholaiste, is e gu bhith na phàirt chudromach de ar n-obair a bhith cruthachadh mhodhan-riaghlaidh acadaimigeach freagarrach airson an àm ri teachd, agus airson ar miann a bhith nar n-Ionad Foghlam Àrd-ìre le inbhe Ionad Beag Spèisealta. Lean conaltradh feumail, buadh-mhor le Comhairle Mhaoineachaidh na h-Alba, Riaghaltas na h-Alba agus Oilthigh na Gàidhealtachd 's nan Eilean air an t-slighe-leasachaidh seo, agus tha sin an comain airson an taic leantainneach a thoirt don iomairt.

B' i bliadhna air leth dùbhlanaich a bha seo a thaobh ionmhas, agus mar sin bha feum air mòran oidhirp gus prìomh obair na Colaiste a dhìon bhon ghainnead. Thàinig feum air atharraichean a chur an gnìomh, an dà chuid airson sàbhalaichean a lorg ach cuideachd gus sruthan-airgid is teachd a-steach ùr a chruthachadh. A-rithist, 's i obair leantainneach a tha seo, agus thig cuid de na h-oidhirpean gu buil coileanta anns na bliadhnaichean a leanas. Na duilgheadasan seo ann no às, bha ìrean coileanaidh àrd aig a' Cholaiste, ann am Foghlam Àrd-ìre, Foghlam Adhartach agus Obair Rannsachaidh.

Tha e follaiseach gu bheil lionra na Colaiste sgaoilte fad is farsaing, agus gu bheil spèis is gràdh nam bunaithean do Shabhal Mòr Ostaig. Tha rudeigin eile aig cridhe na Colaiste cuideachd ge-tà: buaidh. Buaidh an seo an Slèite fhèin, buaidh air feadh Alba is air feadh an t-saoghail. Buaidh anns gach oisean de shaoghal na Gàidhlig, far am faicear lorgan obair an t-Sabhail agus deagh bhuaidh na h-obrach.

Chan e mhàin gu bheil sgilean is eòlas ar n-oileanaich air an leasachadh an seo, ach gu bheil iad a' tighinn gu misneachd annta fhèin agus nan cuid Gàidhlig. Sin buaidh a tha prìseil, is riatanach dhan chànan agus dhan chultar. Le misneachd is fèin-aithne, le moit anns a' chànan is a' chultar, le tuigse gu bheil inbhe is cliù aig a' Ghàidhlig cho

In June, Sabhal Mòr delivered a conference, *Gaelic Education: Yesterday, Today, and Tomorrow*. This was established to bring together researchers, teachers, and others involved in Gaelic education to discuss the challenges that exist, what is working, and what should happen in the future. This is an example of Sabhal Mòr's leadership in creating opportunities for reflection, communication and discussion in a subject so important to Gaelic.

Good progress has been made towards the establishment of the College Senate, as an important part of our work to create appropriate academic management procedures for the future, and reflecting our desire to be a Higher Education Institution with Small Specialist Institution status. Useful and influential dialogue around this ambition has continued with the Scottish Funding Council, the Scottish Government and the University of the Highlands and Islands, and we are grateful for their continued support for the initiative.

This was an extremely challenging year financially, and accordingly a great deal of effort was needed to protect the main work of the College from the impact of financial structure. It became necessary to make changes, both to find savings but also to generate new cash flows and revenues. Again, this is ongoing work, and some of the efforts will come to full fruition in the following years. Notwithstanding this context of challenge, the College had high levels of achievement, in Further Education, Higher Education, and Research.

It is obvious that the College's support is widespread, and that mutual respect and affection are the foundations of Sabhal Mòr Ostaig. However, there is something else at the heart of the College as well: impact. Impact here in Sleat itself, impact throughout Scotland and around the world. Impact in every corner of the Gaelic world, where can be seen evidence of the work of Sabhal Mòr, Ostaig and its positive influence.

Not only are our students' skills and knowledge improved here, but they also gain confidence in themselves and their Gaelic. That's an influence that is precious, and vital for the language and the culture. With confidence and self-identity, with pride in their language and culture, with an understanding that Gaelic has a status and reputation just as

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math ri cànan is cultar sam bith eile, chan eil sian nach urrainn do ar n-oileanaich a choileanadh, dhaibh pèin is dha na coimhearsnachdan anns a bheil iad an sàs. San latha an-diugh, tha buaidh ar n-obrach a' sgaoileadh fada seachad air crìochan an Eilein Sgitheanaich agus sinn a' tàladh mhiltean de dh'oileanaich à Alba agus co-dhiù 25 dùthchannan eile gach bliadhna.

Sin ar buaidh, agus seo ar n-amas: a bhith a' tairgsinn chothroman ionnsachaidh, rannsachaidh agus cultarach a leigeas leis ar n-oileanaich a' Ghàidhlig a thoirt air adhart.

Bu chòirear taing chridheil a thoirt do Riaghaltas na h-Alba (agus do sgioba na Gàidhlig is sgioba an fhoghlaim aca gu seachd àraid), Comhairle Mhaoineachaidh na h-Alba, Bòrd na Gàidhlig, Oilthigh na Gàidhealtachd 's nan Eilean, Foghlam Alba, Iomairt na Gàidhealtachd is nan Eilean, Comhairle na Gàidhealtachd is mòran bhuidhnean eile airson an cuid taice. Tha luchd-ùidh is luchd-taic an t-Sabhail riatanach dhan iomairt againn guis cànan is cultar na Gàidhlig a dhìon is a neartachadh, agus tha sinn làn-thaingeil airson an taic.

Tha sinn cuideachd gu mòr an comain ar n-oileanaich agus ar luchd-obrach airson na nì iad: rinn iad obair ionmholta fad na bliadhna. Chan eil an samhail ann nuair a thig e gu an comasan is an dealasachd, agus 's ann air sàillibh nan oileanach agus an luchd-obrach sin a tha Sabhal Mòr Ostaig cho sònraichte mar ionad foghlaim is cultarach.

Chaidh iomadach clach a chur air a' chàrn, am-bliadhna agus tro na 50 bliadhna a dh'fhalbh. Le dòchas is le daingneachd, nì sinn a-nis ar slighe air adhart: guma fada a shoirbhicheas le Sabhal Mòr Ostaig.

Aonghas S. MacLeòid (Cathraiche)

Ceann-latha 15/12/2023

#### **Fiosrachadh laghail agus rianachd** **Legal and administrative information** **Inbhe Laghail**

Chaidh Sabhal Mòr Ostaig (a' Cholaiste) a stèidheachadh ann an 1973 agus chaidh a chlàradh ann an 1978 mar Urras Foghlaim Carthannach guis foghlaim agus oideachadh na Gàidhlig a chur air adhart ann an coimhearsnachdan Gàidhlig agus coimhearsnachdan gun Ghàidhlig air feadh an t-saoghail. San Ògmhios 2009, chaidh Companaidh

valuable as any other language and culture, there is nothing our students cannot achieve, for themselves and for the communities in which they are involved. Today, the impact of our work spreads far beyond the borders of Skye as each year we attract thousands of students from Scotland and at least 25 other countries.

That is our impact, and this is our goal: to offer learning, research and cultural opportunities that allow our students to develop the Gaelic language.

Hearty thanks are due to the Scottish Government (and to their Gaelic language team and their education team in particular), the Scottish Funding Council, Bòrd na Gàidhlig, the University of the Highlands and Islands, Education Scotland, Highlands and Islands Enterprise, the Highland Council and many other organisations for their support. Sabhal Mòr Ostaig's stakeholders and supporters are essential to our mission to protect and strengthen the Gaelic language and culture, and we are very appreciative of their support.

We are also greatly indebted to our students and staff for what they do: they did a wonderful job throughout the year. When it comes to their abilities and enthusiasm, they bear no comparison, and it is because of these students and staff that Sabhal Mòr Ostaig is so special as an educational and cultural institution.

Many stones have been added to the cairn, in this year and throughout the last 50 years. With hope and determination, we now look to the road ahead: long may Sabhal Mòr Ostaig thrive.

Angus G. MacLeod (Chair)

Date 15/12/2023

#### **Legal Status**

Sabhal Mòr Ostaig (the College) was established in 1973 and registered in 1978 as a Charitable Educational Trust for the purpose of promoting education and study of the Gaelic Language among Gaelic and non-Gaelic speaking communities throughout the world. In June 2009 a Company limited by Guarantee was formed and the entire

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Earranta fo Bharantas a chur air bhonn agus chaidh dleastanasan uile an Urrais agus obair na Colaiste a ghabhail os làimh leis a' Chompanaidh bho 1 Lùnastal 2009. Fhuair a' Chompanaidh cead am facal 'Earranta' fhàgail às an tiotal aige. Tha a' Cholaiste na buidheann-charthannais chlàraichte (Àireamh Buidhne-carthannais Albannaich SC 002578) a rèir Achd Tasgadh Bhuidhnean-carthannais agus Urrasairean (Alba) 2005.

#### Raon nan Aithrisean Ionmhasail Aonaichte

Tha na h-Aithrisean Ionmhasail Aonaichte a' gabhail a-steach obair gu lèir na Colaiste, a' gabhail a-steach na h-obrach aig an fho-chompanaidh, Sabhal Mòr Ostaig (Leasachaidhean) Earranta. Tha an Aithris Aonaichte airson Teachd-a-steach lomlan a' sealltainn nan toraidhean airson na bliadhna bho 1 Lùnastal 2022.

#### Ar Lèirsinn

Bidh Sabhal Mòr Ostaig, an t-Ionad Nàiseanta airson Cànan is Cultar na Gàidhlig, na ionad Gàidhlig bho bhun gu bàrr agus sinn a' tairginn chothroman ionnsachaidh, rannsachaidh agus cultarach a tha sàr mhath agus an urrainn do ar n-oileanaich, luchd-obrach is luchd-com-pàirt a' Ghàidhlig a thoirt air adhart.

#### Math a' Phobaill

Nuair a bha a' Bhuidheann Riaghlaidh a' stèidheachadh agus a' dèanamh sgrùdadh air cinn-uidhe ro-innleachdail na Colaiste, ghabh iad ealla iomchaidh ris an stiùireadh aig Oifis Riaghladair Bhuidhnean-carthannais na h-Alba (OSCR) a thaobh math a' phobaill agus gu h-àraidh ris an leas-stiùireadh air adhartachadh foghlaim. Tha an stiùireadh a' cur an cèill mar a dh'fheumas gach buidheann a tha airson a bhith air aithneachadh mar bhuidhinn-charthannais sealltainn, gu soilleir, gu bheil na h-amasan aca a chum maith a' phobaill.

Ann a bhith a' coileanadh a lèirsinn, tha a' Cholaiste a' toirt seachad nam buannachdan a leanas dhan phoball tro bhith a' toirt chùisean foghlaim air adhart:

- Teagasg sàr-mhath
- Barrachd chothroman com-pàirt a ghabhail ann am foghlam is raointean eile agus a' cur às do bhacaidhean a dhùineas daoine a-mach bhon chomann-shòisealta
- Ìrean fastaidh fìor mhath am measg nan oileanach
- Siostaman-taice làidir do na h-oileanaich
- Ceanglaichean ri luchd-obrach, gnìomhachasan agus buidhnean coimeirsealta

undertaking of the Trust and operation of the College was transferred to the Company with effect from 1 August 2009. The Company has been given permission to exclude the word 'Limited' from its title. The College is a registered charity (Scottish Charity Number SC 002578) for the purposes of the Charities and Trustee Investment (Scotland) Act 2005.

#### Scope of the Consolidated Financial Statements

The Consolidated Financial Statements cover all activities of the College, including those of its subsidiary Company, Sabhal Mòr Ostaig (Developments) Limited. The Consolidated Statement of Comprehensive Income covers the results for the year from 1 August 2022.

#### Mission Statement

The College's mission statement reads: Sabhal Mòr Ostaig, the National Centre for the Gaelic Language and Culture, provides world-class immersive learning, research and cultural opportunities, which empower our students, staff and partners to champion Gaelic.

#### Public Benefit

In setting and reviewing the College's strategic objectives, the Governing Body has had due regard for the Office of the Scottish Charity Regulator's guidance on public benefit and particularly upon its supplementary guidance on the advancement of education. The guidance sets out the requirements that all organisations wishing to be recognised as charities must demonstrate, explicitly, that their aims are for the public benefit.p8

In delivering its mission, the College provides the following identifiable public benefits through the advancement of education:

- High-quality teaching
- Widening participation and tackling social exclusion
- Excellent employment record for students
- Strong student support systems
- Links with employees, industry and commerce

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Tha Sabhal Mòr Ostaig airson cur ris agus taic a thoirt do shaoghal na Gàidhlig a tha brìoghmhor, làn misneachd is a' dol am feabhas agus sinn a' misneachadh is a' brosnachadh oileanaich, luchd-obrach is a h-uile duine aig a bheil ceangal ris a' chànan gu bhith a' coileanadh nas urrainn dhaibh a thaobh cànan, cultar is dualchas na Gàidhlig.

#### Cinn-uidhe Ro-innleachdail

Tha na h-amasan ro-innleachdail a leanas ann am Plana Ro-innleachdail Sabhal Mòr Ostaig airson 2023-2028, a chaidh fhoillseachadh o chionn ghoirid, gus a lèirsinn a thoirt gu buil mar an t-ionad nàiseanta airson cànan is cultar na Gàidhlig:

- 1. Ionnsachadh air leth sònraichte ann an Gàidhlig:** Cumaidh sinn oirnn a' togail coimhearsnachd smiorail Ghàidhlig – le luchd-labhairt misneachail, sgileil agus lèirsinneach a nì feum is diofar tron Ghàidhlig sna coimhearsnachdan is àiteachan-obrach aca.
- 2. Rannsachadh, sgoilearachd agus co-phàirteachadh eòlais:** Cumaidh sinn oirnn a' dèanamh sàr obair rannsachaidh agus nì sinn feum nach beag dhan Ghàidhlig agus do choimhearsnachdan Ghàidhlig tro rannsachadh is co-phàirteachadh eòlais a nì sinn ann an dòighean cruthachail is co-obrachail.
- 3. Ealain is cultar na Gàidhlig:** Cumaidh sinn oirnn a' cur ris an inbhe againn mar phrìomh ionad airson Ealain is Cultar na Gàidhlig, le bhith a' toirt taic do dh'obair ùr le luchd-obrach agus oileanaich agus le bhith ag obair còmhla ri sàr luchd-ealain is luchd-cruthachaidh agus buidhnean ealain.
- 4. Seasmhachd is riaghladh:** Cumaidh sinn oirnn a' cur ri seasmhachd ar n-obrach agus a' neartachadh ar structaran is modhan riaghlaidh mar bhuidhinn làidir, neo-eisimeilich Ghàidhlig.
- 5. Ar n-àrainneachd:** Bidh ar n-àrainneachd Ghàidhlig fhathast a' frithealadh air feumalachdan an luchd-cleachdaidh.
- 6. Co-chonaltradh is com-pàirteachas:** Bidh sinn nar tosgaire is nar riochdaire ùghdarrasail is buadhach dhan Ghàidhlig: a' coileanadh ar rùin, a' co-phàirteachadh fiosrachadh le ar prìomh luchd-ùidhe, agus a' neartachadh coimhearsnachd Shabhal Mòr Ostaig

Sabhal Mòr Ostaig seeks to contribute positively to a revitalized, thriving and self-confident Gaelic community by inspiring and motivating students, staff and all those who interact with it to realise their potential in terms of Gaelic language, culture and heritage.

#### Strategic Objectives

Sabhal Mòr Ostaig recently launched its new 5-year Strategic Plan 2023-2028 with the following strategic aims to fulfil its mission as a national and international centre of excellence for the Gaelic language and culture:

- 1. Our unique and immersive Gaelic learning experience:** We will continue to grow a vibrant community of confident, skilled and ambitious Gaelic speakers who contribute effectively in Gaelic in their communities and workplaces.
- 2. Research, scholarship and knowledge exchange:** We will continue to deliver excellence in research and make a significant contribution to Gaelic and Gaelic communities through a creative and collaborative approach to knowledge discovery and exchange.
- 3. The Gaelic arts and culture:** We will continue to develop as a major hub for the Gaelic Arts and Culture, supporting the production of new work from staff and students and through collaboration with leading arts' practitioners and organisations.
- 4. Sustainability and governance:** We will continue to improve our sustainability and further develop our governing structures and processes as a thriving, independent Gaelic organisation.
- 5. Our environment:** Our Gaelic environment will continue to meet the needs of all our users.
- 6. Engagement and relationships:** We will continue to be an authoritative and influential Gaelic voice: living out our purpose, informing and being informed by our key stakeholders, and strengthening the Sabhal Mòr Ostaig community.



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### GROUP REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

#### Lèirmheas obrachaidh airson na bliadhna gu 31 Iuchar 2023

Operating review for the year ended 31 July 2023

#### Adhartas mu choinneimh targaidean an Aonta airson Bhuilean airson 2022-23

Sa Bhladhna Acadaimigich (BA) 2022/23, dh'aontaich a' Cholaiste na prìomh thoraidhean a leanas bho a h-Aonta airson Bhuilean a libhrigeadh (gheibhear barrachd fiosrachaidh sna h-earrainnean freagarrach):

- àrdachadh a thoirt air an àireimh de luchd-ionnsachaidh a tha a' dèanamh phrògraman FA aig SMO gu 938 creideas sa BhA 2021-22 (b' e 792 creideas a bha sa bhuidseat); AIR A CHOILEANADH – *1009 creideas air an libhrigeadh tro mheasgachadh de dhòighean, aghaidh-ri-aghaidh is air-loidhne, is mar sin a' dol thairis air iomlan 2021/22.*
- a' dèanamh adhartas mu choinneimh bhuilean PCNG buntainneach a thaobh Foghlam, Coimhearsnachdan agus an t-Àite-obrach tro obair le sgoiltean, inbhich a tha ag ionnsachadh, luchd-compàirt OGE, agus buidhnean poblach eile san sgìre againn agus gu nàiseanta gus seirbheisean is cothroman ionnsachaidh nas aonaichte a thoirt seachad; AIR A CHOILEANADH – Chaidh a' mhòr-chuid den targaid seo a choileanadh agus thathar a' leasachadh cothroman ionnsachaidh an com-pàirteachas le LearnGaelic, Bòrd na Gàidhlig, MG Alba agus BBC. Tha còmhraidhean a' leantainn le coimhearsnachdan an ceann a tuath an Eilein Sgitheanaich is àiteachan eile airson cothroman eile a leasachadh.
- barrachd co-chonaltraidh ri sgoiltean aig ìre ionadail, sgìreil agus nàiseanta tro bhith a' leasachadh is a' leudachadh sheirbheisean fiosrachaidh, comhairleachaidh agus stiùiridh, gus am bi slighe an neach-ionnsachaidh nas soilleire, agus gus am bi barrachd oileanaich air an trusadh agus gus am bi fios aig barrachd dhaoine air na cothroman a th' ann a thaobh foghlam àrd-ìre is adhartach is obraichean Gàidhlig; Chaidh a' mhòr-chuid den targaid seo a choileanadh. Bha 10 tursan sgoile ann tron bhliadhna agus dh'fhuirich dà bhuidhinn sgoile tro chom-pàirteachas le Comann na Gàidhlig. Chaidh Oifigear Trusaidh pàirt-ùine fhastadh airson an obair seo a leasachadh. Chaidh Latha Fosgailte do sgoiltean a chumail aig deireadh 2022-23 is bha 57 sgoilearan an làthair.
- a' cumail oirnn a' libhrigeadh na h-aon àireimh de chùrsaichean goirid FA Gàidhlig a bhios a'

#### Progress against Outcome Agreement targets for 2022-23

In AY 2022/23 the College agreed to deliver the following priority outputs in its Outcome Agreement (further detail is provided in the relevant sections):

- maintain the number of learners undertaking SMO FE programmes at the 938 credits that were achieved in AY 2021/22 (actual budgeted 792 credits): *ACHIEVED - 1009 credits delivered in a mix of face-to-face and online formats, thus exceeding the 2021/22 total.*
- drive forward the delivery of relevant NGLP outcome areas related to Education, Communities and Workplace through activity with schools, adult learners, UHI partners, other public sector organisations regionally and nationally to increase coherence in learning provision; *ACHIEVED – This target was largely achieved, with further provision being developed in partnership with LearnGaelic, Bòrd na Gàidhlig, MG Alba and the BBC. Discussions are ongoing with communities in North Skye and in other areas to develop further provision in these areas*
- increase engagement with schools at local, regional and national level through the further development of information, advice and guidance services, clarifying the learner journey, and leading to increased student recruitment and awareness of tertiary Gaelic education and employment opportunities; *This target was largely achieved. 10 school visits were made in the year. and two school groups were hosted in collaboration with Comann na Gàidhlig. A Student Recruitment Officer has been employed on a part-time basis to further develop this activity. An Open Day for schools at the end of AY 2022-23 attracted 57 participants.*
- maintain the number of Gaelic-language FE short courses provided by the College to provide more

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Cholaiste a' toirt seachad gus barrachd chothroman a thoirt do dhaoine fileantas a ruighinn agus gus barrachd chothroman ionnsachaidh a thabhan; AIR A CHOILEANADH – *Thòisich na cùrsaichean goirid Gàidhlig a-rithist airson 8 seachdainean aig Àm na Càisge agus as t-Samhradh 2023, cho math ri cùrsaichean air-loidhne, agus 534 oileanaich clàraichte air cùrsaichean cànan.*

- a' cumail oirnn a' toirt leasachadh is leudachadh air ar n-obair rannsachaidh, àrainneachd rannsachaidh a tha ga sìor leasachadh agus ag ullachadh airson an ath Fhrèam airson Sàr-mhathais ann an Rannsachadh (REF). *Tha luchd-obrach air pàirt a ghabhail ann an obair-trèanaidh agus ann am bùithtean-obrach mu bhith a' cur air adhart Sgrùdaidhean Buaidh agus gnìomhan eile co-cheangailte ris a' REF; tha co-obrachadh rannsachaidh cudromach air a chur air chois le institiùdan com-pàirteachail (Taigh-tasgaidh Nàiseanta na h-Alba; Leabharlann Nàiseanta na h-Alba), is sinn ag amas air gnìomhan aiseig-eòlais san àm ri teachd; tha an Ceannard-Rannsachaidh ag obair gu dlùth ri com-pàirtichean eile ann an OGE air ceumannan a dh'ionnsaidh ullachadh airson Aonad 26 den REF.*
- a' dèanamh cinnteach gu bheil a' Cholaiste air stèidh sheasmhach le bhith a' gleidheadh teachd-a-steach coimeirsealta agus a' cur ris an àireimh de dhaoine gun Ghàidhlig a chuireas eòlas air cànan agus cultar na Gàidhlig. AIR A CHOILEANADH – *Tha gnìomhan coimeirsealta air tilleadh gu ìrean nas àbhaistich is àrdachadh de 81% san teachd a-steach bho cho-labhairtean an coimeas ri 2021-22. Bha àrdachadh de 62% ann an teachd a-steach àiteachan-fuirich is bidhe. Tha daoine aig nach eil Gàidhlig a' cumail orra a' cur eòlas oirre is sinn a' cumail taic ri iomairtean leithid Duolingo is Speak Gaelic is a' leasachadh cothroman com-pàirteachaidh air an làraich, mar eisimpleir le buidhnean turais.*
- continue to develop research activities, the development of a research environment and commence preparations for the next Research Excellence Framework (REF); *Colleagues have participated in training and workshops working towards the development of Impact Case Studies and other REF-related activities; key research collaborations with partner institutions (NMS, NLS) achieved and in development towards future KE activity; Head of Research working closely with UHI partners towards interim stages of Unit 26 REF preparation.*
- ensure the continued sustainability of the College by sustaining commercial income and increasing non-Gaelic speakers' exposure to Gaelic language and culture. *ACHIEVED – Commercial activities have resumed to more usual volumes, seeing an 81% increase in conferencing income compared to 2021-22. Overall accommodation and catering income increased 62% compared to the prior year. Non-Gaelic speakers exposure is continues to be increased by supporting initiatives like Duolingo and Speak Gaelic, and expanding engagement opportunities on site, including with visiting tour groups.*

#### Àireamhan Oileanach

Tha a' mhòr-chuid de dh'oileanaich air an cùrsaichean a choileanadh gu soirbheachail agus tha a h-uile oileanach is neach-obrach rim moladh airson an cuid oidhirpean.

#### Cùrsaichean Fo-cheuma

'S e 129 FTE an àireamh iomlan FTE Fo-cheuma airson 2022-23 an coimeas ri 138 FTE an 2021-22. Bha 96.3 FTE (176 oileanach ) Oileanaich

#### Student Numbers

The vast majority of students completed their studies successfully and all staff and students deserve credit for their efforts.

#### Undergraduate

The total number of Undergraduate FTEs for 2022-23 is 129 FTEs as compared to 138 FTEs in 2021-22. SMO had 96.3 FTEs (176 students) Scottish

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Chòmhnaidh Albannach aig SMO an 2022-23, an coimeas ri targaid de 117 FTE. Tha ìsleachadh de 6% ann an coimeas ri 2021-22. Tha an cùrsa air astar, CertHE An Cùrsa Adhartais a' leantainn air a' leudachadh is 126 oileanaich clàraichte (121 an 2021-22).

#### Cùrsaichean For-cheuma air an Teagasg

Tha SMO air leantainn air a' neartachadh teagasg is àireamhan for-cheuma le stèidheachadh MEd ùr ann am Foghlam Gàidhlig. Chlàraich buidheann de naoinear air a' chùrsa phàirt-ùine do thidsearan Gàidhlig. Bha 7.5 FTE (16 oileanaich) ann aig ìre for-cheuma an 2022-23 an coimeas ri 3.7 FTE (8 oileanach) an 2021-22.

#### Foghlam Adhartach

Chaidh SMO seachad air targaid creideas Foghlam Adhartach 2022/23 a rèir Aonta Buile na Colaiste agus 1009 creideas gan cosnadh (2021/22: 938). 'S e 81%: 19% an sgaradh eadar creideas an a' Chùrsa Inntrigidh is nan Cùrsaichean Goirid. Bha 311 oileanach clàraichte air a' Chùrsa Inntrigidh an 2022/23 (2021/22: 196). Lean na Preantasachdan Bun-ìre sna Meadhanan Didseatach agus Clann is Daoine Òga.

#### Cùrsaichean Goirid 2023

Libhrig Sgioba nan Cùrsaichean Goirid grunn chùrsaichean air-loidhne is air an làraich san t-seisean agus 860 oileanach clàraichte. Bha prògram cùrsaichean goirid na Càisge (154 oileanaich) is an t-Samhraidh (532 oileanach) glè shoirbheachail agus an àrainn ag obair gu ruige cha mhòr na bha comasach.

Thill cùrsaichean sònraichte leithid Seachdain nan Teaghlach air an làraich – a' chiad turas fad 3 bliadhna, agus Seachdain nan Deugairean, an com-pàirteachas le Comhairle na Gàidhealtachd.

Libhrig sinn cùrsaichean sònraichte eile gu caochladh chom-pàirtichean foghlaim, leithid North Eastern University, Conservatoire Rìoghail na h-Alba agus Colaiste Abaid Newbattle. Uile gu lèir, libhrig sinn 990 cothrom ionnsachaidh tro phrògram nan cùrsaichean goirid.

#### Leasachaidhean Teagaisg is Ionnsachaidh

Chaidh Sgeama na Gàidhlig is Chuspairean Co-cheangailte (GRSS) ath-aontachadh gu soirbheachail an 2022-23, agus ceuman ùra BA (le Urram) Gàidhlig is BA (le Urram) Gàidhlig is Leasachadh ann a-nis. 'S e tachartas cudromach a bha seo, 25 bliadhna bhon chiad dearbhadh den Sgeama an 1998.

Domiciled Taught Students in 2022-23, against a target of 117 FTEs. This represents a decrease of 6% from 2021-22. The distance-learning course, CertHE An Cùrsa Adhartais, continues to grow with a total of 126 students registered (121 in 2021-22).

#### Taught Postgraduate

SMO has continued to strengthen postgraduate taught provision and numbers, with the introduction of the new MEd in Gaelic Education, with support from Scottish Government. A cohort of nine students registered for this part-time course for Gaelic medium teachers. A total of 7.5 FTEs (16 students) studied at postgraduate level in 2022-23 as compared to 3.7 FTEs (8 students) in 2021-22.

#### Further Education

The 2022/23 FE credit target of 792 per SMO's Outcome Agreement was exceeded with 1009 credits achieved (2021/22: 938). The split between An Cùrsa Inntrigidh and Short Courses credits was 81%:19%. In 2022/23, An Cùrsa Inntrigidh had 311 students registered (2021/22: 196). Foundation Apprenticeships have continued in Digital Media and Children and Young People.

#### Short Courses 2023

Our Short Courses Team delivered a range of online and face-to-face courses over the past session, with a total of 860 student registrations. Our on-campus Easter (154 students) and Summer Short Courses (532) programme was very successful, with the campus operating at near full capacity.

The return of specialist courses to campus included Seachdain nan Teaghlach, Gaelic Family Week, in person for the first time in 3 years, and Seachdain nan Deugairean, Gaelic Teenagers Week, in partnership with the Highland Council.

We also delivered specialist courses to a range of educational partners, including students of North Eastern University, the Royal Conservatoire of Scotland and Newbattle Abbey College. In total, we delivered 990 learning opportunities through our short course programme.

#### Teaching and Learning Developments

The Gaelic and Related Studies scheme (GRSS) was successfully reapproved in AY 2022-23, leading to a new BA (Hons) Gaelic and BA Hons in Gaelic (with Development). This was a significant event, 25 years on from the original validation of the GRSS in 1998.

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Stèidhich sinn ceum Maighstireachd ùr trì-bliadhna pàirt-ùine ann am Foghlam Gàidhlig do thidsearan tro mheadhan na Gàidhlig. 'S e seo a' chiad cheum de a sheòrsa an Alba -a' chiad ceum Maighstireachd Foghlaim air a theagasg tro mheadhan na Gàidhlig a-mhàin.

Neartaich sinn na cothroman teagaisg ann am foghlam do thidsearan Gàidhlig is sinn air BA (le Urram) Gàidhlig is Foghlam a leudachadh bho dhà bhliadhna gu 4 bliadhna.

Dh'obraich sinn an com-pàirteachas le Comann nan Oileanach air pròiseact maoinichte le Bòrd na Gàidhlig airson Comann Oileanaich Ghàidhlig Nàiseanta a chur air chois. Mar thoradh air seo, chùm Comann nan Oileanach co-labhairt trì-làithean aig a' Cholaiste le oileanaich Ghàidhlig bho air feadh na h-Alba sa Ghiblean 2023.

Tha sinn a' leantainn oirnn a' cur gu mòr ri cothroman ionnsachaidh cànan is coimhearsnachd do dh'ìnbhich tro ath-dhealbhadh den Chùrsa Inntrigidh agus tro ar ceannardas air dealbhadh susbaint acadaimigeach airson na h-iomairt nàiseanta SpeakGaelic. Ann an 2022-23, rinn sinn obair leasachaidh air a' Chùrsa Inntrigidh airson nan oileanach tro leudachadh air clasaichean còmhraidh is ath-sgrùdaidh, foillseachadh de dh'iris cùrsa dà thuras sa bhliadhna agus stèidheachadh Sgoil Shamhraidh a' Chùrsa Inntrigidh san Ògmhios 2023.

Choilean an sgioba de luchd-leasachaidh cùrsa, le stiùireadh a' Mhanaidseir Ionnsachadh Inbhich, clàroide B1 (eadar-mheadhanach) airson SpeakGaelic – iomairt nàiseanta air a stiùireadh le MG Alba an com-pàirteachas leis a' BhBC is SMO is a chaidh fhoillseachadh san Dàmhair 2021. Tha an sgioba an lùib leasachadh stuthan B2 an-dràsta is a' cumail taic ri libhrigeadh nan clasaichean coimhearsnachd.

Bha na h-oileanaich chiùil againn a' taisbeanadh an cuid sgilean aig iomadh tachartas, leithid Òraid Bhliadhnail an t-Sabhail 2022, cuirm-chiùil shònraichte an Taigh Mhogastad airson ceann-bliadhna là-breith Fionnghal NicDhòmhnaill a chomharrachadh; cuirm-chiùil shònraichte aig Celtic Connections an Glaschu airson 50 bliadhna den t-Sabhal Mhòr a chomharrachadh agus turas a Bharraigh, an com-pàirteachas le Tobar an Dualchais, airson com-pàirteachadh le sgoilearan ann an Sgoil Bhàgh a' Chaisteil is iad ag ionnsachadh, ag obair air agus a' cluich òrain is ceòl an eilein aig cèilidh don choimhearsnachd.

Bha sinn fìor thoilichte gum b' urrainn dhuinn an t-

We introduced a new three-year part-time Master's degree in Gaelic Education for Gaelic medium teachers. The MEd is the first degree of its kind in Scotland, as it's the first Master's of Education degree to be taught entirely through the medium of Gaelic.

We strengthened our provision of initial Gaelic teacher education with the expansion of the BA (Hons) Gaelic and Education programme from two to four years.

We worked in partnership with Comann nan Oileanach on a Bòrd na Gàidhlig funded project to investigate setting up a National Gaelic Students' Association. This culminated in Comann nan Oileanach hosting a 3-day conference at SMO with Gaelic students from HEIs across Scotland in April 2023.

We continue to make significant contributions to adult language and community learning provision, through the redevelopment of our flagship course, An Cùrsa Inntrigidh, and through leading the academic content creation for the national initiative SpeakGaelic. In 2022-23 we worked to improve the An Cùrsa Inntrigidh learner experience through expansion of conversation and revision classes, publication of a biannual course magazine, and launch of the An Cùrsa Inntrigidh Summer School in June 2023.

Our team of course developers, overseen by the Adult Learning Manager, completed the B1 (intermediate) curriculum for SpeakGaelic, a national initiative led by MG Alba and in partnership with the BBC and SMO and launched in October 2021. The team is now involved in the development of B2 materials, as well as supporting the roll-out of community classes.

Our music students showcased their talents at numerous events, including the annual Sabhal Mòr Ostaig Lecture 2022, a special concert in Monkstadt House commemorating the 300<sup>th</sup> anniversary of the birth of Flora MacDonald; a special concert at Celtic Connections in Glasgow celebrating 50 years of Sabhal Mòr Ostaig and culminating with a trip to the Isle of Barra, in partnership with Tobar an Dualchais, to collaborate with pupils at Castlebay School to learn, rehearse and finally perform local song and music at a final community cèilidh.

We were delighted to renew our partnership

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aonta com-pàirteachais ùrachadh le Oilthigh Cheap Breatainn, a leigeas leinn iomlaidean oileanach a chur air dòigh is com-pàirteachas a bhrosnachadh.

agreement with the University of Cape Breton, which will facilitate student exchanges as well as promoting intellectual exchange and collaboration.

#### Gnìomhan-rannsachaidh

##### *Oileanaich rannsachaidh iar-cheumnach*

Tha àireamh nan iar-cheumnach a' sìor fhàs, le buidheann air leth de dh'oileanaich PhD: trì ùir làn-ùine agus dithis pàirt-ùine, iad uile maoinichte, agus dithis oileanach MRes 's iad a' cumail orra; an-dràsta, tha sinn a' cumail taic ri trì tagraidhean airson tòiseachadh ann an 2024. Tha luchd-obrach SMO cuideachd an sàs ann an co-stiùireadh 5 oileanaich PhD a tha stèidhichte ann an institiùdan eile. Chuir oileanaich PhD ri gnìomhan-rannsachaidh, nam measg le bhith a' toirt seachad thaisbeanaidhean aig co-labhairt RSE/OGE aig SMO; co-labhairt Foghlam Gàidhlig aig SMO; Còmhhdail Eadar-nàiseanta na Ceiltis aig Oilthigh Utrecht; agus symposium-rannsachaidh Thaigh-tasgaidh Nàiseanta na h-Alba. Tha iad cuideachd air a bhith an sàs ann an gnìomhan aiseig-eòlais, nam measg sgrìobhadh cholbhan soirbheachail às leth Thobar an Dualchais anns a' *Phàipear Bheag*.

##### *Tachartais agus Gnìomhan*

Am measg nan tachartas a b' fhaicsinniche agus a bu mhotha buaidh am-bliadhna, bha:

- Symposium Chomann Rìoghail Dhùn Èideann aig SMO, le prìomh phàipearan bhon Oll. Ùisdean Cheape agus bhon Dr. Domhnall Uilleam Stiùbhart, cho math ri 'pàipearan-rannsachaidh' air an toirt seachad le oileanaich iar-cheumnach.
- Co-labhairt rannsachaidh SMO@50: Foghlam Gàidhlig: An-Dè, An-Diugh, agus A-Màireach, a' toirt luchd-rannsachaidh is dhaoine proifeiseanta còmhla bho air feadh raon an fhoghlaim.
- Co-obrachadh le Leabharlann Nàiseanta na h-Alba air an taisbeanadh 'Sgeul / Story: Sgeulachdan bho Ghàidhealtachd na h-Alba', agus na gnìomhan na lùib, nam measg trì òraidean poblach agus obair-chiùil ùr.
- Ghabh luchd-obrach SMO compàirt ann an Còmhhdail Eadar-nàiseanta na Ceiltis ann an Oilthigh Utrecht, a' libhrigeadh phàipearan-seisein agus a' stiùireadh 'bòrd cruinn' mu Sgrùdaidhean Ceiltis anns na cànanan Ceilteach.

##### *Pròiseactan Rannsachaidh*

Aithisg-rannsachaidh: "*Chan e dìreach curiosity a th' ann*": *Thoughts and Experiences of Doctoral Students in Celtic Languages*, dèante ann an co-bhuinn ris a' CDT ann an Sgrùdaidhean Ceiltis aig

#### Research activities

##### *Postgraduate research students*

Postgraduate numbers continue to grow, with a cohort of three full-time and two part-time PhD students, all funded, and two continuing MRes students; currently supporting three applications for 2024 starts. SMO staff are also involved in co-supervision of 5 PhD students based at other institutions. PhD students contributed to research activities including presenting at the RSE/UHI conference held at SMO, SMO's Foghlam Gàidhlig conference, the International Celtic Congress held at the University of Utrecht, and the National Museum of Scotland's research symposium. They have also participated in KE activities including contributions to Tobar an Dualchais' regular column in the West Highland Free Press.

##### *Events and activities*

Highlights of the year included:

- Hosting the Royal Society of Edinburgh's 'Islands' symposium, with keynote papers from Prof. Hugh Cheape and Dr Domhnall Uilleam Stiùbhart, plus 'research showcase' contributions from PG students.
- SMO@50 Research Conference: Foghlam Gàidhlig: An-dè, An-diugh, agus A-màireach, bringing together researchers and professionals from across the world of education.
- Collaboration with National Library of Scotland on exhibition 'Sgeul / Story : Folktales from the Scottish Highlands' and associated programming, including three public lectures and musical commission.
- SMO colleagues participated in the quadrennial International Celtic Congress held at the University of Utrecht, delivering sessional papers and leading a round table on Celtic Studies in the Celtic Languages.

##### *Research Projects*

Research report: "*Chan e dìreach curiosity a th' ann*": *Thoughts and Experiences of Doctoral Students in Celtic Languages* produced in collaboration with the AHRC CDT in Celtic Studies;

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an AHRC; bidh na toraidhean nan cuideachadh mòr anns an àm ri teachd a thaobh obair-rannsachaidh a dhealbhadh, agus slighean ro-innleachdail a chur an cèill airson tabhartas agus maoinachadh oileanaich iar-cheumnach.

*Slighe na Bàrdachd / Poetry Paths*: tha an làrach-iùil seo, mu bhàird, mu bhàrdachd, agus mu àrainneachd an Eilein Sgiathanaich, a-nis deiseil, agus thèid a cur air bhog a dh'aithghearr.

#### Leasachaidhean Oighreachd

Chùm a' Cholaiste oirre a' dèanamh adhartas cunbhalach a thaobh nam prìomhachasan a chaidh aontachadh airson na h-oighreachd agus obair-gheidhidh airson na bliadhna seo. Nam measg bha:

- Sgeadachadh às ùr air 34 seòmraichean-cadail airson oileanaich agus àiteachan poblach aig Àrainn Ostaig. An lùib na h-obrach sin, chaidh peantadh a dhèanamh, còmhdhaichean ùrlair ùr a chur sìos agus àirneis ùr a chur sna seòmraichean-cadail;
- Chaidh co-chomhairleachadh a chur air dòigh airson na ceuman a dhìth air a' Cholaiste a airson geallaidhean Net Zero a choileanadh agus chaidh dòighean a shònrachadh is a phlanadh gus an dèan a' Cholaiste sàbhalaichean cumhachd is chosgaisean is gum faighear cothroman airson cumhachd a chruthachadh.
- Bha Fàs dùinte fhathast air sgàth easbaidhean structarail. Bha obair air leantainn tron bhliadhna airson rannsachadh is plana iomlan a dhèanamh airson an obair leasachaidh a dhìth gus an urrainnear an togalach a chleachdadh a-rithist agus airson ath-sgrùdadh a dhèanamh air mar a thèid a chleachdadh san àm ri teachd a rèir ro-innleachd ùr na Colaiste airson taic a chumail ri iarrtas maoinachaidh airson na h-obrach.
- Chùm a' Cholaiste oirre a' dèanamh adhartas math mu choinneimh na targaid aca gus an làrach carboin agus na sgaoilidhean carboin aca a lùghdachadh nan obair agus an lùib mar a thèid dealain a chosg, mar a bhios luchd-obrach is oileanaich a' siubhal, agus an lùib uisge is sgudail.

#### Fiosrachadh air a' Chill Bhig, baile ùr le taigheadas

'S e a th' anns a' Chill Bhig, a' chiad baile ùr a tha air a phlanadh san Eilean Sgitheanach o chionn 100 bliadhna, pròiseact lèirsinneach a tha ag amas air coimhearsnachd dhùthchail, làidir a chruthachadh a

findings will inform future practice and strategic direction for PG provision and funding.

*Poetry Paths* interactive guide to the poets and landscape of Skye completed and due for public launch.

#### Estates Developments

The College continued to make steady progress on a range of its agreed estates and capital maintenance priorities for the year. These included:

- The complete redecoration of 34 student bedrooms and shared common room spaces College's Àrainn Ostaig campus. This comprised painting, new floor coverings and new bedroom furniture;
- A consultancy was undertaken to establish the measures the College needs to undertake to meet Net Zero commitments, which has helped identify and plan what measures the College needs to take to make energy and cost savings, as well as opportunities for energy generation.
- The Fàs Building has remained closed due to identified structural defects. Work has been ongoing through the year to fully investigate and put together detailed designs for the required remedial works to restore the building to full use, as well as a reassessment of future use in line with the College's new strategy, to support any application for funding for the work required.
- The College continued to make good progress in meeting its target for reducing its carbon footprint and associated carbon emissions from its ongoing operations and associated consumption of energy, water, refuse, staff and student travel.

**Update on Kilbeg village housing development**  
Kilbeg Village, the first new, planned village in Skye in over 100 years, is an ambitious development which aims to create a vibrant, economically active and sustainable rural community which, in line with Sabhal Mòr Ostaig's core aims and mission, will

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bhios seasmhach agus anns am bi daoine a' fuireach is a' cur ris an eaconamaidh. Bidh cànan is cultar na Gàidhlig aig cridhe na coimhearsnachd seo agus sin a rèir prìomh amasan is lèirsinn Shabhal Mòr Ostaig.

Tro ar com-pàirteachas adhartach le Comhairle na Gàidhealtachd, Urras Taigheadais nan Coimhearsnachdan agus a' chompanaidh phrìobhaideach, James MacQueen's Earr., thèid 29 dachaighean ùra a thogail san ath ìre den phròiseact. Bidh na dachaighean seo rim faotainn aig prìs reusanta le measgachadh de roghainnean seilbh is gabhaltais, agus nas cudromaiche buileach cuidichidh seo leis mar a tha taigheadas aig prìs reusanta cho fìor ghann san sgìre. Thòisich obair air an làraich aig toiseach 2023 is leanaidh i gu 2024.

#### Leabharlann Nàiseanta na Gàidhlig

Thuir an Ridire Iain Nobail, a stèidhich a' Cholaiste, gur e 'a' chiad bheachd-smuain' a bh' aige a thaobh Shabhal Mòr Ostaig gum biodh e na leabharlann Gàidhlig airson Taobh Siar na h-Alba.

Chaidh an leabharlann a th' ann an-dràsta a thogail ann an 1998, agus tha e air a bhith na ghoireas glè fheumail bho chaidh a thogail do dh'oileanaich, luchd-obrach acadaimigeach agus do dhaoine eile; agus tha e na dhachaigh do chruinneachaidhean de leabhraichean tearc agus fìor phrìseil, cruinneachaidhean aig a bheil cliù eadar-nàiseanta agus a chaidh a thrusadh thairis air còrr is leth-cheud bliadhna le bhith a' ceannach leabhraichean agus ri linn fialaidheachd nan daoine a thug feadhainn dhuinn mar thiodhlac.

Tha sinne aig SMO air cur romhainn an goireas ùr, cudromach seo a stèidheachadh mar 'stòras nàiseanta', agus e na amas dhuinn a' chiad leabharlann nàiseanta Gàidhlig a chur air bhonn do dh'Alba. Chaidh tòrr den obair ullachaidh a thaobh seo a dhèanamh le bhith a' neartachadh chom-pàirteachasan ro-innleachdail le leabharlannan eile, gu h-àraidh, an com-pàirteachas ro-innleachdail eadar leabharlann an t-Sabhail agus Leabharlann Nàiseanta na h-Alba. Cuideachd, bha còmhraidhean mionaideach againn mu na thathar a' moladh le taghadh farsaing de dh'oifigich aig àrd-ìre bho Riaghaltas na h-Alba agus Riaghaltas na RA, agus thug iad seachad beachdan gu math taiceil a thaobh na tha sinn a' moladh.

#### Pròiseactan nàiseanta

Tha Sabhal Mòr Ostaig, mar an t-Ionad Nàiseanta airson Cànan is Cultar na Gàidhlig, na dhachaigh do agus na phrìomh bhuidheann chom-pàirteach airson grunn phròiseactan nàiseanta, leantainneach

have Gaelic language and culture at its heart.

Through our innovative partnership with Highland Council, the Communities Housing Trust and private sector contractor, James MacQueen's Ltd, the next phase of the development will see the delivery of a further 29 units of affordable housing offering a mix of ownership and tenancy models and, most importantly, will help address the chronic shortage of affordable housing in the area. Work began on site in early 2023 and will be ongoing into 2024.

#### National Gaelic library

Sir Iain Noble, the original founder of the College, described creating a Gaelic library in the West of Scotland as 'the original inspiration' for Sabhal Mòr Ostaig.

Built in 1998, the existing library has ably fulfilled its promise over its lifespan, serving the student body, academic staff and other users well; and enabling the building up of its international-standard holdings of rare and irreplaceable collections accumulated over half a century through purchase and generous donation.

SMO is committed to developing this important new facility as 'national asset', with the aim of creating the first national Gaelic library for Scotland. Much of the early work in this regard has centred around developing key strategic partnerships with other libraries and, in particular, a strengthening of the strategic partnership between SMO library and the National Library of Scotland (NLS) The proposals have also been the subject of detailed discussions with a wide range of senior Scottish Government and UK Government Ministers and Officials, and the proposal has been extremely favourably received by all.

#### National projects

Sabhal Mòr Ostaig, as the National Centre for Gaelic Language and Culture, is the host and lead partner in a number of national, longitudinal Gaelic language and culture-based research and knowledge

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Gàidhlig anns a bheil obair ga dèanamh a thaobh cultar, rannsachadh agus co-roinn eòlais, agus air a bheil iomradh gu h-ìosal.

#### *Faclair na Gàidhlig*

Tha am faclair air adhartas math a dhèanamh a dh'aindeoin àm caochlaideach ann an 2022-23. Tha na dùbhlain air leigeil leinn ath-sgrùdadh a dhèanamh air na modhan trèanaidh, structaran riaghlaidh is na sgrìobhainnean againn, agus an làrach-lìn ùr a leasachadh. Tha sinn air am plana gnìomhachais againn airson 2023-2028 a leasachadh tron ùine aithris cuideachd.

Bha dòigh-obrach airson an sgioba gu lèir an sàs airson na tachartasan is iomairtean agus obair leasachaidh air Meanma a thoirt gu buil - bha a h-uile neach-obrach an sàs agus an urra ri gnìomhan fa leth agus tha an sgioba den bheachd gur ann leinn uile a tha am pròiseact.

Dh'imrich Faclair na Gàidhlig gu oifis ùr sa Ghiblean 2023. Tha an oifis stèidhichte ann an Ionad Iain Nobail aig Sabhal Mòr Ostaig, agus bidh sinn a' co-roinn na h-oifis cuide ri na co-obraichean againn aig Tobar an Dualchais.

Lean an obair tar-sgrìobhaidh air clàraidhean beul-aithris an lùib a' phròiseict, Bearteas a Bharrachd, an com-pàrteachas le Tobar an Dualchais, gu ruige Iuchar 2023. Tha na tar-sgrìobhaidhean rim faighinn air làrach-lìn Thobar an Dualchais, agus nas fhaide air adhart den bhliadhna, thèid an cur ri Corpas na Gàidhlig is Meanma gus am faigh faclairichean cothrom obrachadh leotha.

Tha fiughair mhòr aig an sgioba ri foillseachadh na làrach-lìn ùire agus Ionad Faclair na Gàidhlig, san t-Sultain 2023.

#### *Tobar an Dualchais*

'S e a th' ann an Tobar an Dualchais, an goireas air-loidhne aig Alba airson clàraidhean-fuaime de dhualchas na h-Alba a chur fa chomhair an t-saoghail agus sanasachd a dhèanamh orra. 'S e as motha a gheibhear ann: òrain, ceòl, eachdraidh, bàrdachd, beul-aithris agus sgeulachdan bho na 1930an air adhart. Tha na clàraidhean a' tighinn bho trì prìomh thasglannan: Sgoil Eòlais na h-Alba, Cruinneachadh Chanaigh agus BBC Rèidio nan Gàidheal. Tha còrr is 46,000 clàradh ann an-dràsta ann an Gàidhlig, Albais agus Beurla.

Thar na bliadhna, tha TAD air còrr is 1,000 clàr ùr a chur ris a' ghoireas m.e. iomadh òran is sgeul Gàidhlig a tha cudromach gu cultarach agus nach

exchange projects, which are described below.

#### *Faclair na Gàidhlig / Dictionary of the Scottish Gaelic Language*

The dictionary has made good progress despite going through a period of change in 2022-23. The challenges presented have allowed us the opportunity to review our training methodology, governance structures and documentation, and to develop a fresh new website. We have also developed our business plan for 2023-2028 throughout the reporting period.

Alongside the development of Meanma, the activities and initiatives have involved a whole team approach – all members of staff have had involvement in and been given responsibility for allocated tasks and the team feel a sense of shared ownership.

Faclair na Gàidhlig moved to a new office in April 2023. The office is based in the Ionad Iain Nobail at Sabhal Mòr Ostaig, and we share the office with our colleagues at Tobar an Dualchais.

Transcription of oral material for the transcription project, Bearteas a Bharrachd, in partnership with Tobar an Dualchais, continued until July 2023. The transcriptions are available on the Tobar an Dualchais website, and later this year will be added to Corpus na Gàidhlig and Meanma for lexicographers to access.

The team are excited about the launch of the new website and the Centre for Faclair na Gàidhlig, in September 2023.

#### *Tobar an Dualchais / Kist o Riches (TaD / KoR)*

Tobar an Dualchais - Kist o Riches (TAD) is Scotland's online resource dedicated to the presentation and promotion of audio recordings of Scotland's cultural heritage. Its principal content, including songs, music, history, poetry, traditions, and stories from the 1930s onwards, is made up of material from three main archives: The School of Scottish Studies, The Canna Collection and BBC Radio nan Gàidheal and currently includes over 47,000 individual recordings in Gaelic, Scots, and English.

Over the course of the year TAD has added over 1,000 new recordings to the resource including many culturally important Gaelic songs and stories



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eilear a' cluinntinn san latha an-diugh. Chaidh còrr is 500 tar-sgrìobhadh a chur ris an làraich-lìn, agus tro cho-obrachadh le SpeakGaelic agus Map of Stories, chaidh an sgoileadh gu luchd-cleachdaidh ùr. Tha an obair choimhearsnachd againn air leth cudromach fhathast. Chaidh tachartasan coimhearsnachd a chumail am-bliadhna ann am Barraigh, Èirisgeigh, Beàrnaraigh is Inbhir Nis, air diofar chuspairean co-cheangailte ris a' ghoireas. Dh'ionnsaich daoine òga ann am Barraigh òrain Bharrach agus sheinn iad iad aig cèilidh coimhearsnachd còmhla ri oileanaich an t-Sabhal is luchd-ciùil ionadail eile. Tha sinn a' leantainn oirnn a' foillseachadh artaigilean mìosail anns a' Phàipear Bheag a bhios a' sgrùdadh diofar chlàran. Agus tha an com-pàirteachadh soirbheachail againn le ATLAS Arts, a tha a' fastadh Neach-ealain air Mhuinntireas thar 6 mìosan, a' leantainn air is a' dealbhadh obair chruthachail ùr inntinneach.

A dh'aindeoin nan iomairtean coimhearsnachd brosnachail seo, agus cho cudromach is a tha TAD mar phrìomh stòras dualchais chultarail, tha maoinachadh bunaiteach na adhbhar dragh mòr fhathast. Chaidh adhartas a dhèanamh le àrd-mhinistearan is oifigearan Riaghaltas na h-Alba is tha sinn an dòchas gu bheil aonta san amharc.

#### *Soillse*

Tha am pròiseact Soillse ullamh a-nis. Bha Soillse stèidhichte aig Sabhal Mòr Ostaig agus bha am pròiseact air a libhrigeadh tro chom-pàirteachas eadar Oilthigh Obar Dheathain, Oilthigh Dhùn Èideann, Oilthigh Ghlaschu, Oilthigh Cailleanach Ghlaschu, Oilthigh Heriot Watt, Oilthigh Srath Chluaidh agus Oilthigh na Gàidhealtachd agus nan Eilean. Tha e air taic shoirbheachail a chumail ri ginealach ùr de sgoilearan Gàidhlig agus a' mhòrchuid aca air dreuchdan acadaimigeach fhaighinn ann an oilthighean an Alba. Tha e air taic a chumail cuideachd ri grunn chomhaltachdan iar-dhotaireil agus stiùiriche is manaidsear rannsachaidh; tha e air iomadh pàipear acadaimigeach, pàipear co-labhairt is foillseachan a thoirt gu buil.

Bha e mar dhleastanas rannsachaidh do Shoillse taic a thoirt dhan iomairt gus cànan is cultar na Gàidhlig a ghleidheadh agus ath-bheothachadh. B' e amas bunaiteach na buidhne taic a thoirt do lionra rannsachaidh air feadh Ionadan Foghlaim Àrd-ìre ann an Alba, tro bhith a' togail cheanglaichean eadar luchd-rannsachaidh le eòlas air no ùidh ann an cùisean Gàidhlig an latha an-diugh agus tro bhith a' togail air agus a' cur ri rannsachadh eadar-nàiseanta air mar a thèid mion-chànanan a ghleidheadh is ath-bheothachadh. Chaidh am pròiseact 5-bliadhna a leudachadh gu soirbheachail airson còig bliadhna

that are no longer in use today. Over 500 transcriptions have also been added to the website, and through collaborations with SpeakGaelic and Map of Stories these have been disseminated to range of new users. Our outreach work continues to be of great significance. This year community events took place in Barra, Eriskay, Berernay and Inverness, on a range of different themes connected with the resource. In Barra young people learnt local songs and performed them at a community ceilidh alongside students from Sabhal Mòr Ostaig and other local performers. We continue to publish monthly features in the West Highland Free Press which explores the relevance of different recordings today. And our highly successful collaboration with ATLAS Arts which employs an Artist in Residence over a period of 6 months continues to generate exciting new creative work.

Despite these engaging outreach initiatives, and the wider importance of TAD as a major cultural heritage asset, core funding remains a major concern. Progress has been made with senior Scottish Government Ministers and Officials and we hope an agreement in the pipeline.

#### *Soillse*

The Soillse project is now complete. Soillse has been an inter-university research project based at Sabhal Mòr Ostaig, and it has been delivered through a partnership with the Universities of Aberdeen, Edinburgh, Glasgow, Glasgow Caledonian, Heriot Watt, Strathclyde and the University of the Highlands and Islands. It has successfully supported a new generation of Gaelic scholars, most of whom have taken up academic positions in Scotland's universities. It also supported a number of post-doctoral fellowships, a research director and manager position; and it produced numerous academic papers, conference contributions and publications.

Soillse's research remit was to support the maintenance and revitalisation of Gaelic language and culture. Its founding aim was to support a research network across Scottish HEIs, linking researchers with expertise or interest in contemporary Gaelic matters and articulating with international research on minority language maintenance and revitalization. The original 5 year project was successfully extended for a further five years and is now complete. The project in its concluding year held a large conference in Stornoway in the summer of 2022, and was attended

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eile agus tha sin air tighinn gu crìch a-nis. Anns a' bhliadhna mu dheireadh den phròiseact chaidh co-labhairt mhòr a chumail an Steòrnabhagh as t-samhradh 2022, agus bha riochdairean bho luchd-ùidh ann à Alba agus Èirinn, eòlaichean, luchd-poileasaidh is muinntir nan coimhearsnachdan Gàidhlig uile an làthair. A bharrachd air sin, chuir oileanach dotaireil co-cheangailte ris a' phròiseact crìoch air a rannsachadh PhD gu soirbheachail, agus cheumnaich e san Dàmhair 2023.

#### *Ainmean-Àite na h-Alba*

'S e Ainmean-Àite na h-Alba (AÀA) an com-pàirteachas comhairleachaidh nàiseanta airson ainmean-àite ann an Alba. 'S e prìomh amas AÀA riochdan cearta is cunbhalach de dh'ainmean-àite Gàidhlig a thoirt seachad airson shoidhnichean is nithean foillsichte eile. Tha seo a' gabhail a-steach stòr-dàta de dh'ainmean-àite rannsachaidh a tha ri fhaotainn dhan phoball air-loidhne.

Tha AÀA a' toirt seachad seirbheis chudromach do Chomhairlean, Phàircean Nàiseanta agus Bòrd na Gàidhlig. Tha 32 mapaichean airson Phlanaichean Gàidhlig deiseil agus rim faighinn air làrach-lìn AÀA le trì a bharrachd san amharc airson deireadh a' Mhàirt 2024. Cuideachd, tha AÀA air a bhith ag obair air a' phròiseact Coilltean Caillte ann an com-pàirteachas le NàdarAlba agus Coilltearachd is Fearann Alba. Tha am pròiseact ag amas air aithneachadh fearann a bhiodh freagarrach airson coilltean ùra tro rannsachadh ainm-àite.

Ann an com-pàirteachas le Comhairle na Gàidhealtachd chruthaich is libhrig AÀA a' chiad phàirt den phileat Facal is Fearann, cùrsa ainm-àite airson sgoiltean dha sgoilearan P5 gu S2. Thèid a' phàirt mu dheireadh den chùrsa a libhrigeadh san Fhaoilleach 2024.

Thug AÀA seachad òraidean an dà chuid aghaidh ri aghaidh agus air-loidhne, a' gabhail a-steach obair coimhearsnachd le leithid Circ Chuimein aig Tuath Ranna Ghall-Ghàidhealaibh is Taigh na Bruaich. Bha sinn cuideachd soirbheachail ann an libhrigeadh an dàrna cùrsa goirid air ainmean-àite mar phàirt de na cùrsaichean goirid aig SMO.

Tha obair air stuthan a thèid fhoillseachadh leanntainneach leis an tar-sgrìobhadh de phàipearan ainm-àite neo-foillsichte le W. J. Watson a-nis dèante is deiseil airson deasachadh. Thathar an dòchas gun tèid seo fhoillseachadh ann an 2024.

#### **Leasachadh Ealain**

Tha Sabhal Mòr Ostaig a' leantainn air a'

by stakeholder representatives from Scotland and, most notably, Ireland, academics, policy makers and members of the Gaelic communities. In addition, a doctoral student associated with the project successfully completed his PhD studies, and graduated in October 2023.

#### *Ainmean-Àite na h-Alba*

Ainmean-Àite na h-Alba (AÀA) is the national advisory partnership for Gaelic place-names in Scotland. Its primary aim is to provide correct and consistent forms of Gaelic place-names for signage and other published materials. This includes an online database of researched place-names which is available to the public.

AÀA continues to provide an invaluable service advising on place-names to a broad number of groups, including Councils, National Parks and Bòrd Na Gàidhlig. 32 Gaelic Plan maps have been completed and are available on the AÀA website with another 3 due for completion by end March 2024. AÀA has also been working on the Forgotten Woodlands project in partnership with NatureScot and Forestry and Land Scotland. A project that aims to identify land that may be suitable for planting new woodland through the means of toponymic research.

AÀA, in partnership with Highland Council, created and delivered the first stage of the Facal is Fearann pilot. A place-name course for schools aimed at pupils from P5-S2. The final part of the course will be delivered in January 2024.

AÀA has continued successfully to deliver talks and lectures both in person and online, including some outreach work with communities such as Kirkcolm in the North Rhinns of Galloway and Tighnabruaich. We also successfully delivered our second place-name short course as part of SMO's summer short courses.

Work on material for publication continues with the transcription of unpublished place-name papers by W. J. Watson complete and ready for editing. It is hoped that these will be published in 2024.

#### **Arts Development**

Sabhal Mòr Ostaig continues to develop and support

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leasachadh is a' cumail taic ri cothroman do luchd-ealain Gàidhlig gus an tig iad a dh'obair is a dh'fhuireach ann an coimhearsnachd Ghàidhlig. Tha Luchd-ealain a bh' air Mhuinntireas aig an t-Sabhal air leantainn orra le buaidh ann an leasachadh sna h-Ealain Ghàidhlig agus ann a bhith a' brosnachadh Luchd-ealain Gàidhlig òg is ùr. Tha Sabhal Mòr air grunn phrògraman a libhrigeadh tro leasachadh chom-pàirteachasan ro-innleachdail le farsaingeachd de bhuidhnean ealain, aig ìrean ionadail, sgìreil, nàiseanta is eadar-nàiseanta.

Tha Sabhal Mòr Ostaig cuideachd a' liubhairt cùrsa ealain lèirsinneach eadar-nàiseanta air mhuinntireas a tha air leth soirbheachail ann an com-pàirteachas le Urras Jon Schueler, New York, a' tàladh luchd-ealain lèirsinneach aig a bheil cliù eadar-nàiseanta, a' fàgail SMO aig teis-meadhan ealan lèirsinneach eadar-nàiseanta. Thug Covid buaidh mhòr air an obair seo agus, chaidh am prògram a chur dheth air sgàth dùnadh Ionad Fàs airson nam Meadhanan is nan Gnìomhachasan Cruthachail is Cultarach, anns an robh greisean-obrach an luchd-ealain stèidhichte. Ach tha sinn ag obair a dh'ionnsaigh fuasgladh airson nan cùisean sin agus thathar an dòchas gum bi am prògram còmhnaidh ann a-rithist cho luath 's a ghabhas. Tha sinn ag obair gu dlùth le Alba Chruthachail air molaidhean ùra gus am bi prògram iomlan de luchd-ealain air mhuinntireas ann an Ceòl, Litreachas, Ealain Lèirsinneach is Dràma againn a-rithist.

#### Adhartas is Obair san Ùine air Thoiseach

Mar a chaidh mìneachadh an aithisg a' Chathraiche, tha SMO a' comharrachadh 50 bliadhna ann an 2023 mar ionad a tha ag obair às leth na Gàidhlig. Thathar a' foillseachadh ro-innleachd ùr 2023-28 aig cuirm an 50mh ceann-bliadhna san t-Sultain 2023. Tha sinn an geall air taic a chumail ri Riaghaltas na h-Alba is e a' libhrigeadh a chuid phrìomhachasan an lùib a' Phlana Nàiseanta Gàidhlig ùir bho 2023.

Am measg nam prìomhachasan a bhios againn sa bhliadhna a tha romhainn tha:

- Obair leantainneach a' leasachadh miann SMO airson inbhe Ionad Beag Sònraichte a dhearbhadh, a chumas taic ri dleastanasan an t-Sabhail mar Ionad Nàiseanta na Gàidhlig is a Cultair is a' dearbhadh seasmhachd ionmhasail.
- Adhartas air prìomhachasan foghlaim ro-innleachdail leithid ath-dhearbhadh a' chùrsa DipHE Na Meadhanan Gàidhlig agus stèidheachadh Sgoil Shamhraidh Ghàidhlig mar inntigeadh dha na prògraman foghlaim àrd-ìre.
- Stèidheachadh Seanadh Shabhail Mòr Ostaig.

opportunities for Gaelic artists to come to work within a supported and immersed Gaelic language community. Over the years, Sabhal Mòr Residency Artists have gone on to be hugely influential in the development of the Gaelic Arts and in inspiring successive cohorts of young and aspiring Gaelic Artists. Sabhal Mòr has delivered many of its programmes through developing strategic partnerships with a wide range of arts providers, at local, regional, national, and international levels.

Sabhal Mòr Ostaig also runs a highly successful international visual arts residency in partnership with the New York based Jon Schueler Trust, attracting interest from internationally renowned visual arts practitioners, placing SMO very firmly on the international visual arts map. Covid related issues of course impacted heavily on this work and further to that, the forced closure of the Fàs Centre for Media and the Creative and Cultural industries, in which the artist's residencies were all housed has led to a postponement of the programme currently. We are however working to resolve these issues and would hope to have the residency programme up and running again as soon as possible. We are also working very closely with Creative Scotland on a range of new proposals which will see the return of the full artists in residence programme in, Music, Literature, Visual Arts and Drama.

#### Future Developments

As outlined in the Chair's report, SMO is celebrating 50 years in 2023 as an institution dedicated to the Gaelic Language, Education and Culture. SMO's new strategy for 2023-28 is being launched at our 50<sup>th</sup> Anniversary event in September 2023. We remain committed to helping the Scottish Government deliver its priorities in the new National Gaelic Language Plan from 2023 onwards.

Focii for the coming year will include:

- Continuing work to develop Sabhal Mòr Ostaig's ambition to secure SSI status, further supporting the organisation's role as the National Centre for Gaelic Language and Culture, and ensuring long-term financial sustainability.
- Progression of academic strategic priorities, including the revalidation of the DipHE in Gaelic Media and introduction of a Gaelic Summer School for access to our higher education programmes.
- The establishment of the Sabhal Mòr Ostaig Senate.
- Developing new initiatives for engagement with schools.

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- Leasachadh iomairtean ùra airson com-pàirteachadh le sgoiltean.
- Leasachadh a' chom-pàirteachais againn san iomairt nàiseanta SpeakGaelic is sinn a' co-obrachadh le MG Alba, a' BhBC is BnaG.
- Com-pàirteachadh air pròiseactan ùra le Leabharlann Nàiseanta na h-Alba, Tobar an Dualchais is com-pàirtichean coimhearsnachd.
- Leasachadh leantainneach air planaichean airson Leabharlann an t-Sabhail a leudachadh agus airson ionad leabharlainn Ghàidhlig nàiseanta ùr a chruthachadh.
- Leasachadh maoinachadh is obair chàraidh air Fàs gus an urrainnear an togalach a chleachdadh gu tur mar a chleachd ro dheireadh 2024.
- Continued development of our partnership with the Speak Gaelic national initiative, working with MG Alba, the BBC and Bòrd na Gàidhlig.
- Working collaboratively on new projects with the National Library of Scotland, Tobar an Dualchais and community partners.
- Continued development of the plans for expansion of the Sabhal Mòr Ostaig library, to create a new and improved national Gaelic library facility.
- Progress funding and consequential remedial works on the Fàs Building, to be able to return the building to full use by the end of 2024.

#### Ath-sgrùdadh ionmhasail airson na bliadhna a chrìochnaich air 31 Iuchar 2023

Financial review for the year ended 31 July 2023

##### Cinn-uidhe Ionmhasail

'S iad cinn-uidhe ionmhasail na Colaiste:

- còrr bliadhnail a ghleidheadh
- tobraichean teachd-a-steach eile a lorg, tro roghainnean ciallach, a tha a' freagairt air bun-chomasan na Colaiste, agus a tha a rèir mar a dh'fheumar teachd-a-steach a chur ri ionmhas iomlan na Colaiste
- teachd-a-steach gu leòr a ghleidheadh a bheir taic do bhunait sho-mhaoinean na Colaiste
- piseach a thoirt air mar as urrainn dhan Cholaiste a so-mhaoinean a thionndadh gu airgead sa gheàrr-ùine
- gun cùm sinn oirnn a' cur airgead an seilbh phròiseactan calpa

##### Ath-sgrùdadh Ionmhasail

Chithear an Aithris Aonaichte airson Teachd-a-steach Iomlan airson na bliadhna a chrìochnaich air 31 Iuchar 2023 air duilleag 39 den aithisg seo.

Bha 2022-23 na bu dhùbhланаiche do SMO a thaobh ionmhas oir chaidh maoinachadh Covid a thoirt far thabhartasan maoineachaidh agus bha lùghdachadh ann da rèir agus bha buaidh na h-atmhorachd àrd ann fad na bliadhna. A thuilleadh air seo bha àireamhan na b' isle de oileanaich FAI air an làraich – 46 (21/22 – 60) agus barrachd a' fuireach taobh a-muigh na làraich. Ged a bha àireamhan air Cùrsaichean Goirid is obair choimeirsealta air an àrainn na b' àirde leis nach robh buaidh Covid ann, bha dùnadh leantainneach Fàs air ar cuingealachadh a thaobh màl bhon taobh a-muigh is comas a bhith a' cleachdadh na h-àrainn cho math 's a ghabhas. Cha robh e comasach Fàs a chleachdadh ach b' fheudar dhuinn buidhnean-màil

##### Financial objectives

The College's financial objectives are to:

- achieve an annual surplus.
- pursue alternative sources of revenue, on a selective basis, consistent with the College's core competencies, and the need for a financial contribution to the College's overall finances
- generate sufficient levels of income to support the asset base of the College
- further improve the College's short-term liquidity
- fund continued capital investment

##### Financial review

The Consolidated Statement of Comprehensive Income for the year ending 31 July 2023 is set out on page 39 of this report.

2022-23 has been a more challenging year financially for SMO, as Covid additionalities were removed from grant funding resulting in a real terms decrease, and the impact of high inflation were felt throughout the year. Moreover, there were lower numbers of HE students on campus – 46 (21/22 - 60), as more students lived out. Although Short Courses and commercial activity on campus were substantially up, no longer affected by Covid, the continued closure of the Fàs Building has restricted both external rents and the ability to fully utilise the campus. Not only was the Fàs building unavailable for use, but tenants have had to be relocated elsewhere on campus, meaning these rooms are no longer available for courses or conferencing.

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a shuidheachadh an àiteachan eile air an làraich is chan urrainn dhuinn na seòmraichean sin a chleachdadh a-nis airson chùrsaichean no cho-labhairtean. Mar thoradh air sin, tha easbhaidh ann de £65,268 an dèidh ìsleachadh luach is creideasachd air sgàth dàil air buileachadh tabhartasan calpa (2021/22: còrr glan de £96,910) ach gun a bhith a' cunntadh nithean air leth.

Bha smachd air cosgaisean cho math 's a b' urrainn, is sàbhalaichean gan dèanamh le bhith a' cumail dhreuchdan bàn, a chuir ri lùghdachadh buaidh na h-atmhorachd air tuarastalan. Chaidh sàbhalaichean a dhèanamh air cosgaisean oifis is siubhail, ach bha buaidh na h-atmhorachd gu mòr air cosgaisean dealain is bidhe, cho math ri cisean proifeiseanta.

Bha suimean airgid de £1,075k (2021/22: £886k) aig deireadh na bliadhna, is an t-àrdachadh a' nochdadh mar thoradh air fàirdealan na b' fhaide air adhart bho luchd-creideis rim pàigheadh taobh a-staigh aon bhliadhna agus teachd a-steach na b' àirde ro-làimh, an taca ris a' bhliadhna roimhe. Thuit co-mheas so-mhaoin / uallaichean làithreach fo 1, agus sin a' nochdadh ìre àrd de luchd-creideis is call airson na bliadhna.

Cha robh nithean air leth ann sa bhliadhna.

Chaidh cùl-stòr deireannach na Buidhne sìos gu £2,200,614 (2021/22: £2,265,882).

Tha an clàr gu h-ìosal a' sealltainn an t-Suidheachaidh Obrachaidh mar a chaidh Atharrachadh, a sheallas coileanadh obrachaidh às dèidh dhuinn ealla a ghabhail ri nithean susbainteach fa leth no a ni fiaradh a dh'fheumas sinn a chomharrachadh fo SORP no nithean eile air nach robh smachd aig a' Cholaiste.

There is a resulting deficit of £65k after charging depreciation and crediting related deferred capital grant release (2021/22: surplus of £96k), but excluding exceptional items.

Costs were controlled as much as possible, with savings made by keeping positions vacant, which helped ease the pressure of inflation on salaries. Savings were made on office and travel costs, but the effects of inflation were most keenly felt on electricity and food costs, as well as professional fees.

Cash balances at year end were £1,075k (2021/22: £886k), with the increase more a reflection of later timing of invoices from creditors due within one year and higher income received in advance, compared to the prior year. The current assets / liabilities ratio dipped below 1, reflecting the high level of creditors and loss for the year.

There were no exceptional items in the year.

The Group's closing reserves saw a decrease to £2,200k (2021/22: £2,266k).

The table below shows the Adjusted Operating Position which is intended to reflect the underlying operating performance after allowing for material one-off or distorting items required by the SORP or the other items out with the control of the College.

	2022/23 £	2021/22 £
Còrr / (Easbhaidh) ro bhuannachdan is call eile / Surplus / (Deficit) before other gains and losses	(65,268)	96,910
Call luach (às dèidh nan tabhartasan calpa deferred) ann an so-mhaoinean a fhuair maoin eachadh bhon Riaghaltas agus bhon roinn phrìobhaidich / Depreciation (net of deferred capital grant release) on both Government funded and privately funded asset	64,456	60,617
Cosgais lùghdachaidh / Impairment charge	-	4,127,487
Tabhartasan calpa deferred pàighte mu choinneimh an lùghdachaidh	-	(4,127,487)
Còrr/(easbhaidh) obrachaidh air atharrachadh / Adjusted operating (deficit)/surplus	(812)	157,527

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#### Sruthan Airgid agus So-mhaoineachas

Sa bhliadhna seo bha suim airgid lom a-mach aig a' Bhuidhinn luach £189,000 (2021/22 suim airgid lom a-mach luach £292,000), agus sin a' sealltainn gun robh nas motha de luchd-creideis againn aig deireadh na bliadhna is teachd-steach a fhuair eadh ro làimh.

#### Inbhe Chìsean

'S e companaidh carthannais a th' anns a' chompanaidh a rèir na cèille ann am Paragraf 1, Pàipear-taice 6 de dh'Achd an Ionmhais 2010. Mar sin, dh'fhaodadh gum bi saoradh ann dhan chompanaidh bho chìsean a thaobh cuid a sheòrsaichean teachd-a-steach agus bhuanachdan calpa a tha ainmichte ann an Caibideil 3 de Phàirt 11 de dh'Achd nan Cìsean Corporaid 2012 agus ann an earrainn 256 de dh'Achd nam Buannachdan air am Pàighear Cìsean 1992, fhad 's a tha leithid a' theachd-a-steach no buannachdan ann air adhbharan carthannais.

#### Prìomh chunnartan is adhbharan mì-chinnt

Chùm a' Cholaiste oirre a' toirt piseach air siostaman in-smachd, a' gabhail a-steach chùisean ionmhasail, obrachaidh agus rian air cunnartan agus na siostaman air an dealbh gus dìon a chur air so-mhaoinean is cliù na Colaiste. Bithear a' dèanamh ath-sgrùdadh air modhan in-smachd is modhan stiùiridh gach bliadhna mar phàirt de phlana Sgrùdaidh 3-bliadhna a bhios ga ùrachadh gu cunbhalach.

A rèir na tha am plana ro-innleachdail a' moladh, bidh a' Cholaiste a' dèanamh sgrùdadh farsaing gu cunbhalach air na cunnartan a th' ann dhan Cholaiste. Chaidh am poileasaidh is na modhan-obrach airson cunnartan ùrachadh sa bhliadhna a dh'fhalbh. Bithear a' dèanamh ath-sgrùdadh air a' chlàr-chunnartan gach ràith gus cunnartan aithnichte a chomharrachadh agus a thomhas anns gach raon ro-innleachdail, agus bithear a' cur an cèill dè na gnìomhan a nithear gus buaidh chunnartan sam bith a dh'fhaodadh a bhith ann dhan Cholaiste a lùghdachadh. Bithear an uair sin, gach ràith, a' measadh an adhartais a nithear ann a bhith a' lùghdachadh chunnartan. Cuideachd, beachdaichidh a' Cholaiste air cunnartan sam bith a dh'fhaodadh èirigh mar thoradh air obair ùr a thèid a ghabhail os làimh. Cuideachd, tha cunnartan a thaobh Covid mar phàirt de chlàr-chunnartan na Colaiste.

Tha an aithris air an ìre de chunnartan ris a bheil SMO deònach a ghabhail, a chaidh aontachadh leis

#### Cash Flows and Liquidity

During the year the Group had net cash outflow of £189k (2020/21 cash outflow of £292k), reflecting the higher level of creditors held at year end and income received in advance.

#### Taxation Status

The company is a charitable company within the meaning of Paragraph 1, Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2012 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

#### Key risks and uncertainties

The College has continued to improve systems of internal control, including financial, operational and risk management which are designed to protect the College's assets and reputation. Internal controls and management functions are reviewed annually as part of a 3-year rolling Internal Audit plan.

Based on the strategic plan, the College undertakes periodic, comprehensive reviews of the risks to which the College is exposed. The risk policy and procedures were revised and updated during the year. The risk register is reviewed on a quarterly basis to identify and measure known risks by strategic area, and state what mitigating action will be taken to reduce any potential impact on the College. Progress against risk mitigation actions is then reviewed quarterly. In addition, the College will also consider any risks which may arise as a result of a new area of work being undertaken. The College has also addressed specific Covid-19 risks as part of the risk register.

SMO's statement of risk appetite as agreed by the Board of Directors is that SMO's approach to risk is

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a' Bhòrd Stiùiridh, ag ràdh gu bheil SMO deònach gabhail ri ìre chunnairt nas motha agus sin a bhrosnachadh ann a bhith a' coileanadh lèirsinn na buidhne: cor na Gàidhlig a ghleidheadh is a neartachadh, agus iad a' cruthachadh àrainneachd fhoghlaim, ionnsachaidh, rannsachaidh agus phoileasaidh airson na Gàidhlig. Cha ghabh sin dèanamh às aonais innleachdais agus mura dèanar strì gus cùisean, mar a tha iad, atharrachadh, agus an lùib sin feumar gabhail ri cunnartan. Tha am Bòrd an dùil gun cuir an luchd-stiùiridh modhan-obrach ciallach an sàs gus cunnartan a thuigsinn agus a lùghdachadh nuair as urrainn dhaibh, ach chan ann chun na h-ìre 's gum bi oidhirpean air am bacadh ri linn cus faicill.

Chithear gu h-ìosal mìneachadh air na prìomh chunnartan a dh'fhaodadh buaidh a thoirt air a' Cholaiste. Chan eil smachd aig a' Cholaiste air na thachras leis a h-uile gin dhiubh. Cuideachd, dh'fhaodadh cùisean eile nach eil a' nochdadh gu h-ìosal droch bhuaidh a thoirt air a' Cholaiste.

#### 1. Maoinachadh bhon Roinn Phoblaich

Tha a' Cholaiste gu mòr an urra ri maoinachadh leantainneach bho Riaghaltas na h-Alba, an dà chuid bhon Riaghaltas fhèin agus bho na buidhnean aige. Ann an 2022/23, thàinig 69% (2021/22 - 79%) de theachd-a-steach na Colaiste bhon roinn phoblaich tro thabhartasan airson teagasg Gàidhlig agus obair co-cheangailte ri cultar. Leanaidh an ìre seo de mhaoineachadh ri linn mar a tha SMO an sàs ann am foghlam, ach chan eil gealltanais sam bith ann nach atharraich poileasaidh no modhan-obrach an Riaghaltais; thathar a' toirt fa-near gu bheil an riaghaltas a th' ann an-dràsta air aontachadh ri maoinachadh aig an aon ìre airson na roinne airson an ath trì bliadhna, fhad 's a tha ìre na h-atmhorachd aig ìre àrd san eaconamaidh. Nithear na leanas gus an cunnart seo a lùghdachadh:

- A' dèanamh cinnteach gu bheil a' Cholaiste ag obair gu dìcheallach gus foghlam is trèanadh sàr-mhath a thoirt seachad;
- Nithear conaltradh cunbhalach ris na buidhnean maoinachaidh agus daoine eile bho thaobh a-muigh na Colaiste, agus sinn a' gleidheadh na dàimh cudromaich a th' againn riutha;
- A' leudachadh air tobraichean teachd-a-steach eile is a' dèanamh an fheum as motha as urrainnear den Oighreachd gus am bi barrachd maoinachaidh againn nach buin ris an Riaghaltas, agus sinn a' cruthachadh sgioba stiùiridh choimeirsealta a chumas sùil air cruthachadh teachd a-steach is iad a' cumail rian air Clàr Chothroman is Cùmhnaidh.
- A' cumail sùil gheur air an diofar eadar na

to accept and encourage an increased degree of risk in the pursuit of its mission to secure and strengthen the Gaelic language, building the education, learning, research and policy environment relating to Gaelic. This cannot be done without a degree of innovation and pushing against the existing status quo, which involves accepting the risks involved. The Board expect management to take sensible measures to understand and mitigate where possible, but not to the point where action is stymied by over-caution.

Outlined below is a description of the key risks that affect the College. Not all the factors are within the College's control. Other factors besides those listed below may also adversely affect the College.

#### 1. Public Sector funding

The College has considerable reliance on continued Scottish Government funding, both direct and through its agencies. In 2022/23, some 69% (2021/22 - 79%) of the College's total revenue was ultimately public funded through grants for the provision of teaching Gaelic and cultural activities. This level of funding will continue due to the educational nature of SMO's work, but there can be no assurance that government policy or practice will remain the same; it is noted that the current government has agreed to effective flat funding for the sector for the next 3 years, whilst facing a high inflation economic environment.

This risk is mitigated in a number of ways:

- By ensuring the College is rigorous in delivering high quality education and training;
- Regular dialogue with the various funding bodies and external contacts, maintaining key relationships;
- Expand other income streams and maximizing Estate utilization to increase the proportion of non-Government funding, with the creation of a commercial management team to focus on income generation and the management of an Opportunities and Savings Register.
- Close monitoring of actuals against budget with

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thachras a thaobh ionmhais agus na bha sa bhuidseat tro Phlanadh Ionmhasail airson dèiligeadh ri beàrn sa bhuidseat.

Scenario Planning for budget shortfalls.

#### 2. Àireamh nan Oileanaich

Feumaidh àireamh chunbhalach de dh'oileanaich, an dà chuid feadhainn air an làraich agus feadhainn air astar, a bhith aig a' Cholaiste agus iad airson ionnsachadh ann an Gàidhlig. Ma thig lùghdachadh sam bith air an àireimh de dh'oileanaich ùra gach bliadhna, bheir sin buaidh air na h-àireamhan airson an ath thri no ceithir bliadhna. Tha lùghdachadh nach beag air a bhith ann san àireimh de sgoilearan a nì Gàidhlig aig Àrd-ìre san sgoil bho 2012 agus sin gu h-àraidh a' toirt buaidh air an àireimh de dh'oileanaich FAI. Tha àireamhan iomlan de luchd-ionnsachaidh air a dhol am meud a h-uile bliadhna ach tha an àireamh de dh'oileanaich a' fuireach air an àrainn air a bhith glè chaochlaideach.

Gus an cunnart seo a lùghdachadh, nithear na leanas:

- Margaidheachd fad is farsaing agus conaltradh gu cunbhalach ri roinnean nan àrd-sgoiltean
- Bidh luchd-teagaisg a' dèanamh barrachd chonaltraidh ri sgoiltean air feadh na bliadhna
- A' cumail oirnn a' dèanamh leasachadh is leudachadh air a' churraicealam gus frithealadh air na tha oileanaich a' iarraidh, le cuideam ga chur air trèanadh thidsearan Gàidhlig agus leasachadh proifeiseanta
- A' dèanamh tagradh dhan riaghaltas gus taic a thoirt do dh'fhoghlam Gàidhlig ann an àrd-sgoiltean
- A' dèanamh tagradh dhan riaghaltas airson ath-sheòrsachadh de chùrsaichean bogaidh SMO is an cur ann am buidheann le prìs nas àirde, mar thoradh air àireamh nas àirde de dh'uairean teagaisg an lùib teagasg bogaidh
- A' dèanamh tagradh gus am faigh oileanaich 'còigeamh' bliadhna mhaoinichte a leigeadh leotha cùrsa fileantachd a dhèanamh an dèidh ceum eile.

#### 3. Fàs / Màl Coimeirsealta

Tràth ann an 2022, bha aig SMO ris a' cho-dhùnadh dhoirbh a dhèanamh an togalach Fàs a dhùnadh gus nach biodh duine sam bith ann an cunnart, air sàillibh chùisean a chaidh a thogail ann an aithisg einnseanaireachd theicnigeach a chaidh a bharantachadh gus cuideachadh le obair eile air an togalach. Tha an togalach dùinte fhad 's a thathar a' sgrùdadh na leanas:

- Bidh sgioba dealbhaidh proifeiseanta a' dealabhadh is a' cur prìs air obair leasachaidh

#### 2. Student Numbers

The College is dependent on a steady stream of students, both residential and distance learners, who wish to study through the medium of Gaelic. Any reduction in new intake has an impact for the succeeding three or four years. There has been a significant reduction in the number of school pupils taking a Gaelic Higher since 2012 affecting primarily HE student numbers. Although total numbers of learners has continued to increase year on year, the number of residential students has become highly unpredictable.

Mitigation measures include:

- Comprehensive marketing and regular communication with secondary school departments
- Increasing direct engagement by teaching staff with schools throughout the year
- Continuing to develop the curriculum offer to meet changing market requirements, with a focus on Gaelic teacher training and professional development
- Lobbying government to support Gaelic uptake and provision in secondary schools
- Lobbying for the reclassification of SMO's immersion HE courses into a higher-paid price group, reflecting the far higher number of contact hours in immersion language teaching.
- Lobbying for students to have a funded 'fifth' year, to be able to do the year-to-fluency course after another degree.

#### 3. The Fàs Building / Commercial Letting Activity

In early 2022 SMO made the difficult decision to close the Fàs Building to ensure there was no risk to individual users, due to issues highlighted on a technical engineering report commissioned to support other work due on the building. The building remains closed whilst the following are pursued:

- Remedial works are designed and costed by a professional design team, and an updated



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agus bithear ag ag ullachadh cùis gnìomhachais air mar a chleachdar an togalach.

- Tha conaltradh leantainneach ann le prìomh luchd-maoineachaidh is luchd-ùidhe na Colaiste mu na roghainnean a th' ann gus an togalach a dhèanamh freagarrach airson daoine a bhith ag obair ann a-rithist.

#### 4. Atmhorachd, Cosgaisean Bith-beò agus Brexit

Tha an t-àrdachadh ann an ìre na h-atmhorachd a' fàgail uallach air buidseatan na Colaiste, gu h-àraidh leis mar a tha maoineachadh CMA a' fuireach aig an aon ìre, agus maoineachadh Chovid air falbh. Tha brùthadh air tuarastalan air sgàth àrdachadh co-ionnann ri atmhorachd san Tuarastal Bith-beò, cho math ri brùthadh mor air Tuarastalan Òraidichean tro Bharganachadh Pàighidh Nàiseanta. Bidh a' Cholaiste a' faotainn cumhachd ann an diofar dhòighean, leithid bith-thomad le fiodh pronn, a tha a' ciallachadh nach eil àrdachadh ann am prìsean an dealain agus a' ghas a' toirt uiread buaidhe oirnn ach tha cosgaisean dealain air dùblachadh cha mhòr an 22/23/ Air sgàth is gum bi a' Cholaiste a' libhrigeadh biadh air an làraich is chan eil mòran roghainnean ionadail ann, tha buaidh mhòr air prìsean a' bhidhe. Chan eil Brexit a' toirt buaidh air a' Cholaiste fhèin a thaobh maoineachaidh, ach tha a' bhuidhe a th' aig Brexit air staid iosal an eaconamaidh fhathast ann. Nithear na leanas gus an cunnart seo a lùghdachadh:

- A' stèidheachadh Clàr Chothroman is Cùmhnaidh gus tobraichean teachd-a-steach eile a lorg agus cothroman a chomharrachadh far an gabh airgead a shàbhaladh sa bhliadhna seo.
- Chan eilear a' lionadh dhreuchdan bàna is leanaidh Sgeama Call-dhreuchdan Saor-thoileach tro 23/24.
- Rianan buidseit làidir agus sgrùdadh ionmhasail mionaideach air an cur an sàs leis an sgioba stiùiridh.
- Planaichean airson modhan-rian nas làidire a chur an sàs, ma bhios feum orra agus aig àm freagarrach.

#### Dàimh ri Luchd-ùidhe

Bidh a' Cholaiste a' cumail choinneamhan leis an luchd-ùidhe seo gu cunbhalach:

- Riaghaltas na h-Alba
- Comhairle Mhaoineachaidh na h-Alba
- Iomairt na Gàidhealtachd agus nan Eilean
- Bòrd na Gàidhlig
- Oilthigh na Gàidhealtachd agus nan Eilean
- Comhairle na Gàidhealtachd
- Foghlam Alba

business case for future use is prepared.

- Ongoing dialogue is being pursued with the College's key funders and stakeholders as to options for returning the building to working use.

#### 4. Inflation, Cost-of-Living and Brexit

The College is exposed to budgetary pressures of current inflationary increases, especially as grant funding from the SFC is static, with the removal of Covid Consequential funding. There is pressure on salaries with inflation-matching increases in the Real Living Wage, as well as substantial demands on Lecturing Salaries through the National Pay Bargaining Process. The College has mixed energy use including woodchip biomass, which mitigates to a degree the full impact of electricity and gas price increases, although electricity prices have still nearly doubled in 22/23. The need to provide food on campus as there are minimal local alternatives means the College is strongly affected by increasing food prices. The College is not directly affected by Brexit in terms of funding exposures, beyond the contributory impact of Brexit on poor economic conditions. The following measures are being taken to mitigate this risk:

- Ongoing use of Opportunities and Savings register to both increase alternative sources of income as well as identify and make savings in the current year.
- Not recruiting to vacant positions, as well as running a Voluntary Redundancy Scheme through 23/24.
- Strong budgetary controls and monitoring by the management team.
- Plans for more stringent measures to be enacted if required, on a timely basis.

#### Stakeholder Relationships

The College holds regular meetings with the following key stakeholders:

- The Scottish Government
- Scottish Funding Council
- Highlands and Islands Enterprise
- Bòrd na Gàidhlig
- University of the Highlands and Islands
- The Highland Council
- Education Scotland

## SABHAL MÒR OSTAIG

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### GROUP REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Tha a' Cholaiste ag aithneachadh cho cudromach 's a tha an dàimh a th' againn ris na buidhnean seo agus bidh conaltradh cunbhalach againn leotha tro leithid chuairt-litrichean, làraichean eadar-lìn is eadra-lìn na Colaiste agus le bhith a' coinneachadh riutha. Cuideachd, tha Buidheann Luchd-maoineachaidh is Luchd-ùidhe aig a' Cholaiste a bhios a' coinneachadh dà thuras sa bhliadhna. Tha cothrom math le sin conaltradh brioghmhor a dhèanamh leis an luchd-ùidhe agus innse dhaibh mun adhartas againn agus na leasachaidhean as ùire.

#### Aithris air Co-ionannachd Chothroman

Tha a' Cholaiste air cur roimhe co-ionannachd a chur air adhart do dhaoine air a bheil ciorram agus thathar a' cur fàilte orra ann an Coimhearsnachd na Colaiste. Tha i cuideachd a' gabhail ris gum bi daoine le ciorram a' cur brìgh is luach ri beatha na Colaiste. Tha Poileasaidh Co-ionannachd Chothroman aig a' Cholaiste. 'S e as adhbhar dhan poileasaidh seo, dèanamh cinnteach gum bithear a' dèiligeadh ri luchd-obrach, oileanaich agus luchd-tadhail ann an dòigh cho-ionann, agus cha toir na leanas buaidh air sin: gnè, taobh gnèitheasach, suidheachadh pòsaidh, cinneadh, freumhan cinneadail no nàiseanta, dath, ciorram, aois, na tha neach a' creidsinn a thaobh creideimh no feallsanachd no ma tha neach nam ball / mura h-eil iad nam ball de dh'Aonadh Ciùird.

#### Aonaidhean Ciùird

Cha robh luchd-obrach aig a' Cholaiste a bha nan oifigich aig Aonaidhean Ciùird sa bhliadhna a dh'fhalbh agus mar sin, chan fheumar an còrr fiosrachaidh fhoillseachadh fo Riaghailtean nan Aonaidhean Ciùird (Riathanasan Foillseachaidh a thaobh Uairean san Àite-obrach) 2018.

#### A' Pàigheadh Luchd-solarachaidh

Tha poileasaidh aig a' Cholaiste an luchd-solarachaidh aca a phàigheadh taobh a-staigh 30 latha, agus choilean iad sin còrr is 85% den ùine. Chan eil cùisean rim foillseachadh a thaobh shuimeannan pàighte fon Achd airson Pàigheadh Fhìachan Coimeirsealta gu Fadalach (Riadh) 1998.

Air aontachadh leis a' Bhòrd agus chaidh làmh a chur ris às an leth le:



Aonghas G MacLeòid (Cathraiche)  
Ceann-latha: 15/12/2023

The College recognizes the importance of these relationships and engages in regular communication with them including through newsletters, the College internet and intranet sites and by meetings. The College also has a Funders and Stakeholders Group which meets twice a year. This provides a welcome opportunity to fully engage with the stakeholders and inform them of progress and developments.

#### Equal Opportunities Statement

The College is committed to promoting equality for disabled people and welcomes them to the College Community. It also recognizes that disabled people have a positive contribution to make to College life. The College has an Equal Opportunities Policy. The purpose of this policy is to ensure that staff, students, customers and visitors are treated equally, regardless of gender, sexual orientation, marital status, race, ethnic or national origin, colour, disability, age, religious or philosophical beliefs or membership / non-membership of a Trade Union.

#### Trade Unions

The College did not have any employees who were Trade Union officials during the year and therefore there is no further information to disclose under the Trade Union (Facility Time Publication Requirements) Regulations 2018.

#### Payments of Suppliers

The College has a policy of paying its suppliers within 30 days, and has an achievement record in excess of 85%. There are no matters to disclose in connection with payment under the Late Payment of Commercial Debts (Interest) Act 1998

Approved by the Board and signed on their behalf by:



Angus G MacLeod (Chair)  
Date: 15/12/2023

## SABHAL MÒR OSTAIG

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### GROUP REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

#### Aithris air riaghladh corporra agus in-smachd

##### Ro-ràdh

Tha a' Cholaiste an geall air sàr dhòighean-obrach a thaisbeanadh anns gach raon de riaghladh corporra. Tha an geàrr-chunntas seo a' cur an cèill an dòigh sa bheil a' Cholaiste air na prionnsapalan a chur an sàs a gheibhear sa Chòd Sàr-riaghlaidh do Cholaistean na h-Alba (an Còd) agus sa Mheòrachan Ionmhasail le Buidhnean a Gheibh Maoinachadh aig Comhairle Mhaoineachaidh na h-Alba (am Meòrachan). Chaidh an geàrr-chunntas a sgrìobhadh airson taic a chumail ri luchd-leughaidh nan cunntasan ionmhasail gus an tuigear mar a chaidh na prionnsapalan a chur an sàs.

Tha a' Cholaiste, a rèir beachd a' Bhùird Stiùiridh, air cumail ri gach cumha anns a' Chòd agus a' Mheòrachan fad na bliadhna a chrìochnaich air 31 Iuchar 2023.

#### Statement of corporate governance and internal Control

##### Introduction

The College is committed to exhibiting best practice in all aspects of corporate governance. This summary describes the manner in which the College has applied the principles set out in the Code of Good Governance for Scotland's Colleges (the Code) and the Scottish Funding Council's Financial Memorandum with Fundable Bodies in the College Sector (the Memorandum). Its purpose is to help the reader of the financial statements understand how these principles have been applied.

In the opinion of the Board of Directors, the College, throughout the year ended 31 July 2023, has complied with all the provisions of the Code and the Memorandum.

#### Buidheann-riaghlaidh / Governing body

Ball Bùird	Dreuchd	C-latha Fastaidh	C-latha Fàgail	Bòrd	Corpora	Ionmhas is Oighreachd	Sgrùdaidh
Board Member	Occupation	Date of Appointm't	Date of Retiral	Board	Corporate	Finance Estates	Audit
John Morrison	Director Communications Company	08/03/2013	09/12/2022	50%	50%		
Angus G MacLeod (Chair)	Solicitor	28/11/2014		100%	75%		
Sine Ghilleasbuig	Gaelic Language Agency Officer	06/03/2015		60%			
Angus MacInnes	Construction Director	08/09/2016		80%		100%	
Angus L MacLeod	Retired (Civil Engineer)	27/03/2017		100%		100%	
Kathleen Macdonald	Retired (BBC Producer)	09/03/2018	10/03/2023	100%			
Mary Andrew	Lecturer (Retired)	24/11/2017	16/06/2023	100%			
Gillian Munro	College Principal	14/09/2018		100%	100%		
Mary Ellen Stewart	Solicitor	23/11/2018		60%		50%	
Roddy Neithercut	Teacher	22/11/2019		100%			100%
Bryan MacGregor	Vice Principal (Retired)	04/12/2020		100%			50%
Decker Forrest	Lecturer	23/09/2022		100%		100%	
Fiona Dunn	Sponsorship Manager Scottish Government	17/06/2022		80%	50%		100%
Donalda McComb	Headteacher (retired)	17/06/2022		100%	100%		

## SABHAL MÒR OSTAIG

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### GROUP REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Tha na h-àireamhan sa cheud a' riochdachadh irean frithealaidh nam Ball aig coinneamhan Bùird is comataidh

Percentage quoted represents the percentage attendance at Board and committee meetings.

Note there were no meetings in the year of the Academic & Research Committee due to the establishment of a Senate.

#### **Aithris air riaghladh corporra agus in-smachd (a' leantainn)**

Bidh Buidheann Riaghlaidh na Colaiste, agus na buill, a tha air am fastadh tro shanasachd fhosgailte is tro mholaidhean a rèir sgilean a tha a dhìth, a' coinneachadh ceithir tursan sa bhliadhna agus tha grunn chomataidhean na cois agus Comataidh Chorporra, Comataidh an Ionmhais is na h-Oighreachd, Fo-Chomataidh Àrdachadh Tuarastail agus Comataidh Sgrùdaidh nam measg. Tha na Comataidhean co-shuidhichte le bun-riaghailtean. 'S iad buill na Buidhne Riaghlaidh is eòlaichean on taobh a-muigh a th' air na comataidhean. Bithear a' trèanadh nam ball tro phròiseas inntigridh agus gu cunbhalach an dèidh làimh.

#### **Statement of corporate governance and internal control (continued)**

The College's Governing Body, which is recruited by open advertisement and by recommendation according to skillset needs, meets four times a year and has several committees including a Corporate Committee, a Finance and Estates Committee, a Remuneration Committee and an Audit Committee. All of these Committees are formally constituted with terms of reference. They comprise members of the Governing body and outside experts. Member training is carried out by induction and regularly thereafter.

Chaidh adhartas a dhèanamh ann a bhith ag ullachadh airson seanadh, a bhios a' gabhail àite diofar chomataidhean foghlaim is rannsachaidh. Bidh deichnear buill anns an t-seanadh, nam measg riochdairean acadaimigeach agus le riochdairean oileanach. Bidh an Seanadh a' coinneachadh trì tursan sa bhliadhna.

Progress has been made in preparing for the establishment of an academic Senate, which will replace the Academic and Research Committee. The Senate will comprise of 10 individuals, including elected academic staff and student representatives and will meet three times a year.

Bidh Comataidh an Ionmhais is na h-Oighreachd a' moladh *inter alia* teachd-a-steach bliadhnail is buidseatan corporra na Colaiste dhan bhuidhinn riaghlaidh is a' cumail dèanadais fo sgrùd a thaobh nam buidseatan aontaichte. Bidh a' Chomataidh Sgrùdaidh a' coinneachadh trì tursan sa bhliadhna is a' conaltradh ri luchd-sgrùdaidh bho thaobh a-staigh agus taobh a-muigh na Colaiste. Bidh a' Chomataidh a' breithneachadh air aithisgean mionaideach is molaidhean air leasachadh siostaman smachd na Colaiste, freagairtean mhanaidsearan is planaichean coileanaidh. Bidh i a' faighinn is a' beachdachadh air aithisgean Comhairle Mhaoineachaidh na h-Alba is mar a bheir iad buaidh air a' Cholaiste agus a' sgrùdadh mar a chumar ri riaghailtean reachdail. Bidh àrd-oifigearan a' frithealadh choinneamhan na Comataidh Sgrùdaidh mar as iomchaidh ged nach eil iad nam buill den Chomataidh.

The Finance and Estates committee *inter alia* recommends to the Governing Body the College's annual revenue and capital budgets and monitors performance in relation to the approved budgets. The Audit Committee meets three times a year and liaises with the College's external and internal auditors. The Committee considers detailed reports together with recommendations for the improvement of the College's systems of internal control and management's responses and implementation plans. It also receives and considers reports from the Scottish Funding Council as they affect the College's business and monitor adherence to the regulatory requirements. Whilst senior executives attend meetings of the Audit Committee as necessary, they are not members of the Committee

'S ann leis an sgioba stiùiridh a tha uallach airson obair làitheil na Colaiste agus bidh an sgioba stiùiridh a' faighinn aithrisean anns a bheil prìomh chomharran coileanaidh is cunnairt agus a' beachdachadh air duilgheadasan a dh'fhaodadh a

Day to day operation of the College is delegated to the senior management team who receive reports setting out key performance and risk indicators and considers possible control issues brought to their attention by early warning mechanisms which are

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### GROUP REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

bhith ann a thaobh rian air cùisean a thèid a chomharrachadh tro mhodhan rabhaidh a tha fillte an lùib sgiobaidhean obrach is air an daingneachadh tro thrèanadh air mothachadh chunnartan. Tha dleasan na Comataidh Sgrùdaidh a' buntainn ri sgrùdadh àrd-ìre a-mhàin air na modhan-obrach airson in-smachd ionmhasail. Tha puing chunbhalach airson beachdachadh air cunnartan is smachd a' nochdadh air clàr-gnothaich na Buidhne Riaghlaidh is bidh i a' faighinn aithrisean mu dheidhinn sin bhon sgioba stiùiridh is a' Chomataidh Sgrùdaidh. Tha cuideam ga chur air ìre mhath de dhearbhadh agus cha bhithear ag aithris a rèir mura-bhith.

Bidh luchd in-sgrùdaidh na Colaiste, Wylie & Bisset LLP, a' sgrùdadh nan siostaman in-smachd, rianachd chunnartan is phròiseasan riaghlaidh a rèir plana aontaichte agus ag aithris an cuid thoraidhean ri manaidsearan agus a' Chomataidh Sgrùdaidh. Tha e an urra ri manaidsearan na molaidhean sgrùdaidh a chaidh aontachadh a chur an gnìomh agus bidh an luchd-sgrùdaidh a' dèanamh ath-sgrùdadh air cùisean gus dèanamh cinnteach gu bheil leithid a mholaidhean air an cur an sàs. Bidh a' Chomataidh Sgrùdaidh a' beachdachadh air aithisgean slàn anns a bheil molaidhean a thaobh leasachadh siostaman in-smachd na Colaiste agus mar a bu chòir do mhanaidsearan dèiligeadh ri leithid a chùisean, agus beachdaichidh a' Chomataidh air planaichean coileanaidh agus fiosrachadh air gnìomhan leasachaidh a th' air an coileanadh.

Chaidh Armstrong Watson LLP ainmeachadh mar an luchd-sgrùdaidh bhon taobh a-muigh aig a' Cholaiste bho 2019/20 agus tha e an urra riutha sgrùdadh a dhèanamh air na h-Aithisgean Ionmhasail a rèir Ìrean Sgrùdaidh aontaichte.

Tha am Bòrd Stiùiridh den bharail gu bheil pròiseas leantainneach ann airson prìomh chunnartan na Colaiste a shònrachadh is a làimhseachadh agus gun robh e an sàs air feadh na bliadhna a chrìochnaich air 31 Iuchar 2023 agus gu ruige ceann-latha aontachadh na h-aithisg is nan cunntasan bliadhnail. Bidh am Bòrd Stiùiridh ag ath-sgrùdadh a' phròiseis seo gu cunbhalach.

#### Gnìomhachas leantainneach

Tha am Bòrd Stiùiridh den bharail gu bheil stòrasan gu leòr aig a' Cholaiste airson leantainn oirre anns an ùine a tha romhainn. Chaidh deuchainnean air suidheachaidhean eile fheuchainn air a' bhuidseat airson 2023-24 is na sruthan-airgid airson na bliadhna ri teachd air sgàth na mì-chinnt a th' ann le ìre na h-atmhorachd agus a rèir nan deuchainnean

embedded within the operational teams and reinforced by risk awareness training. The Audit Committee's role is confined to a high level review of the arrangements for internal financial control. The Governing Body's agenda includes a regular item for consideration of risk and control and receives reports thereon from the senior management team and the Audit Committee. The emphasis is on obtaining the relevant degree of assurance and not merely reporting by exception.

The College's internal auditors, Wylie & Bisset LLP, monitor the systems of internal control, risk management controls and governance processes in accordance with an agreed plan, and report their findings to management and the Audit Committee. Management is responsible for the implementation of agreed audit recommendations and the auditors undertake follow-up reviews to ensure that such recommendations have been implemented. The Audit Committee considers full reports incorporating recommendations for the improvement of the College's systems of internal control and management's responses, implementation plans and details of remedial actions completed.

Armstrong Watson LLP were appointed as the College's external auditors from 2019/20 and have overall responsibility for the audit of its Financial Statements in accordance with approved Auditing Standards.

The Board of Directors is of a view that there is an ongoing process for identifying and managing the College's significant risks, that it has been in place throughout the year ended 31 July 2023 and up to the date of approval of the annual report and accounts. This process is regularly reviewed by the Board of Directors.

#### Going concern

The Board of Directors considers that the College has adequate resources to continue in operational existence for the foreseeable future. In the light of uncertainties caused by inflation, alternative scenario testing has been performed on the current budget for 2023-24 and cashflows projected for the next 12 months, demonstrating there was still

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**GROUP REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 JULY 2023**

bha àite ann airson gluasad fhathast taobh a-staigh a' ghoireis ro-tharraing a leigeadh leis a' Cholaiste leantainn oirre le a cuid ghnìomhan.

headroom within available overdraft facility to continue operations.

Chaidh an aithisg seo aontachadh leis a' Bhòrd agus chaidh làmh a chur rithe às a leth le:

This report was approved by the board on and signed on its behalf by:



Angus G MacLeod (Cathraiche / Chair)

Ceann-latha / Date: 15/12/2023



Dr Gillian Munro (Stiùiriche / Director)

Ceann-latha / Date: 15/12/2023

## SABHAL MÒR OSTAIG

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### STATEMENT OF DIRECTORS RESPONSIBILITIES FOR THE YEAR ENDED 31 JULY 2023

#### Aithris air Dleastanasan a' Bhùird Stiùiridh

Ann an co-rèir ri Meòrachan is Artaigilean a' Chompanaidh, tha an Luchd-stiùiridh a' gabhail uallach airson rianachd is stiùireadh cùisean na Colaiste is iad a' dearbhadh gu bheil siostam in-smachd èifeachdach ann agus tha e mar fhiachaibh orra gun tèid aithisg ionmhais sgrùdaichte fhoillseachadh gach bliadhna ionmhais.

Tha e an urra ris a' Bhòrd Stiùiridh dèanamh cinnteach gun tèid cunntasan ionmhais ceart a chumail a tha a' sealltainn, le pongalachd reusanta, agus aig àm sam bith suidheachadh ionmhasail na Colaiste agus a leigeas leis a' Cholaiste dèanamh cinnteach gu bheil aithisgean ionmhasail gan ullachadh a rèir nan Achdan Chompanaidhean, na h-Aithris air Modhan-obrach Freagarrach airson Cunntasachd do dh'Ionadan Foghlaim Adhartaich is Àrd-ìre agus slatan-tomhais ionmhasail eile a tha iomchaidh. Feumaidh an luchd-stiùiridh, a rèir cumhaichean a' Mheòrachain Ionmhasail aontaichte eadar Comhairle Mhaoineachaidh na h-Alba is na Stiùirichean, tron oifigear ainmichte aca, aithisgean ionmhasail ullachadh gach bliadhna ionmhais anns a bheil iomradh fìor is cothromach air suidheachadh na Colaiste agus air còrr is easbhaidh sam bith is sruthan airgid na bliadhna sin.

Le bhith ag iarraidh gun deigheadh na h-aithrisean ionmhais seo ullachadh, tha am Bòrd air dèanamh cinnteach gu bheil:

- poileasaidhean cunntasachd freagarrach gan roghnachadh is gan cur an sàs gu cunbhalach;
- co-dhùnaidhean is tuairmsean gan dèanamh a tha reusanta agus ciallach;
- slatan-tomhais cunntasachd gan leantainn, agus gu bheil claonadh susbainteach sam bith ga aithris agus ga mhìneachadh anns na h-aithrisean ionmhasail; agus
- na h-aithrisean ionmhasail gan ullachadh air stèidh 'gniomhachas leantainneach' gus an t-àm nach biodh e iomchaidh tuilleadh a bhith a' gabhail ris gun lean a' Cholaiste mar ghnìomhachas leantainneach. Tha am Bòrd toilichte gu bheil stòrasan gu leòr ann agus gun lean i gu leantainneach san àm ri teachd: air an adhbhar seo thathar a' gabhail ri ciall 'gniomhachas leantainneach' nuair a thathar ag ullachadh aithisgean ionmhais.

Tha am Bòrd Stiùiridh air ceuman reusanta a chur an sàs airson:

#### Statement of the Board of Directors Responsibilities

In accordance with the Memorandum and Articles of Association, the Directors are responsible for the administration and management of the College's affairs, including ensuring an effective system of internal control, and are required to present audited financial statements for each financial year.

The Board of Directors is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the College and to enable it to ensure that the financial statements are prepared in accordance with the Companies Acts, the Statement of Recommended Practice on Accounting for Further and Higher Education Institutions and other relevant accounting standards. In addition, within the terms and conditions of a Financial Memorandum agreed between the Scottish Funding Council and the Directors, through their designated office holder, the Directors are required to prepare financial statements for each financial year which give a true and fair view of the College's state of affairs and of the surplus or deficit and cash flows for that year.

In causing the financial statements to be prepared, the Board has ensured that:

- suitable accounting policies are selected and applied consistently;
- judgements and estimates are made that are reasonable and prudent;
- applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- the financial statements are prepared on the going concern basis unless it is inappropriate to presume that the College will continue in operation. The Board is satisfied that it has adequate resources to continue in operation for the foreseeable future: for this reason the going concern basis continues to be appropriate.

The Board of Directors has taken reasonable steps to:

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### STATEMENT OF DIRECTORS RESPONSIBILITIES FOR THE YEAR ENDED 31 JULY 2023

- dèanamh cinnteach nach eilear a' cleachdadh maoin eachadh Comhairle Mhaoin eachaidh na h-Alba ach airson nan adhbharan a fhuair eadh e agus a rèir cumha sam bith a chuireas a' Chomhairle an cèill bho àm gu àm;
- dèanamh cinnteach gu bheil modhan-smachd ionmhais is stiùiridh ionmhais an sàs airson maoin phoblach is maoin bho thùsan eile a dhion;
- maoin na Colaiste a dhion agus foill ionmhais aithneachadh is a sheachnadh; agus
- rian is stiùir a chumail air stòrasan is caiteachas na Colaiste gu h-èifeachdach is gu caomhntach.
- ensure that funds from the Scottish Funding Council (SFC) are used only for the purposes for which they have been given and subject to any other conditions which the SFC may from time to time prescribe;
- ensure that there are appropriate financial and management controls in place to safeguard public funds and funds from other sources;
- safeguard the assets of the College and prevent and detect fraud; and
- secure the economical, efficient and effective management of the College's resources and expenditure.

Tha na leanas nam prìomh eileamaidean de shiostam in-smachd ionmhasail na Colaiste, a th' air a dhealbhadh airson na dleastanasan gu h-àrd a chur an sàs, mar eisimpleir:

- mìneachadh soilleir air na dleastanasan, agus an t-ùghdarras nan lùib, a th' aig ceannardan roinnean foghlaim is rianachd;
- pròiseas planaigh iomlan meadhan-ùine is gearr-ùine, cuide ri buidseatan iomlan air teachd-a-steach bliadhna, calpa is sruthan-airgid;
- ath-sgrùdaidhean cunbhalach air prìomh chomharran coileanaidh is cunnartan gnìomhachais le aithrisean air eadar-dhealachaidhean bho bhuidseatan agus fiosrachadh as ùr air ro-aithrisean mu thoraidhean;
- riatanasan soilleir is foirmeil airson caiteachas aontachadh is a chumail fo smachd agus co-dhùnaidhean tasgaidh anns a bheil caiteachas calpa no teachd-a-steach fo sgrùdadh mionaideach a rèir ìrean aontachaidh a chuireas am Bòrd an cèill;
- Riaghailtean Ionmhais iomlan, anns a bheil dòighean smachd is modhan-obrach ionmhasail, air an aontachadh leis a' Chomataidh Sgrùdaidh agus Comataidh an Ionmhais is na h-Oighreachd
- The key elements of the College's system of internal financial control, which is designed to discharge the responsibilities set out above, include the following:
  - clear definitions of the responsibilities of, and the authority delegated to, heads of academic and administrative departments;
  - a comprehensive medium and short-term planning process, supplemented by detailed annual income, expenditure, capital and cash flow budgets;
  - regular reviews of key performance indicators and business risks and of financial results involving variance reporting and updates of forecast outturns;
  - clearly defined and formalized requirements for approval and control of expenditure, with investment decisions involving capital or revenue expenditure being subject to formal detailed appraisal and review according to approval levels set by the Board; and
  - comprehensive Financial Regulations, detailing financial controls and procedures, approved by the Audit Committee and Finance & Estates Committee.

#### Foillseachadh fiosrachadh don luchd-sgrùdaidh

Tha gach neach a tha na Stiùiriche nuair a thathar ag aontachadh ris an Aithris Luchd-stiùiridh seo air dearbhadh:

- nach eil fiosrachadh sgrùdaidh ionmhais ann, cho fad 's as fiosrach leis an Stiùiriche, air nach eil eòlas aig a' Cholaiste agus luchd-sgrùdaidh na Buidhne, agus
- so far as the Director is aware, there is no relevant audit information of which the College and the Group's auditors are unaware, and

#### Disclosure of information to auditors

Each of the persons who are Directors at the time when this Directors' Report is approved has confirmed that:



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### STATEMENT OF DIRECTORS RESPONSIBILITIES FOR THE YEAR ENDED 31 JULY 2023

- gu bheil an Stiùiriche air gach ceum a ghabhail mar bu chòir do Stiùiriche gus a bheilear eòlach air fiosrachadh sgrùdaidh iomchaidh agus gus a bheil eòlas aig a' Cholaiste agus luchd-sgrùdaidh na Colaiste air an fhiosrachadh sin.

#### Tachartasan an dèidh na duilleige cothromachaidh

Cha robh tachartasan an dèidh na duilleige cothromachaidh

#### Luchd-sgrùdaidh

Thèid an luchd-sgrùdaidh, Armstrong Watson Audit Limited, a mholadh airson an ath-fhastadh a rèir roinn 485 den Achd Chompanaidhean 2006.

Chaidh an aithisg seo aontachadh leis a' Bhòrd agus chaidh làmh a chur rithe às a leth le:



Angus G MacLeod (Cathraiche / Chair)

Ceann-latha / Date: 15/12/2023

- the Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the College and the Group's auditors are aware of that information.

#### Post balance sheet events

There were no post balance sheet events to disclose.

#### Auditors

The auditors, Armstrong Watson Audit Limited, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board on and signed on its behalf:



Dr Gillian Munro (Stiùiriche / Director)

Ceann-latha / Date: 15/12/2023

**SABHAL MÒR OSTAIG**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF SABHAL MÒR OSTAIG**  
**(CONTINUED)**

**Opinion**

We have audited the financial statements of Sabhal Mòr Ostaig (the 'parent charitable company') and its subsidiaries (the 'Group') for the year ended 31 July 2023, which comprise the Group Statement of Comprehensive Income, the Group and College Balance Sheet, the Group Statement of Cash Flows, the Group Analysis of net debt, the Group and College Statement of Changes in Equity and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice), the Statement of Recommended Practice - Accounting for further and higher education 2019 and the Accounts Direction for Scotland's Colleges 2022 - 2023.

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and the parent charitable company's affairs as at 31 July 2023 and of the Group's deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the charitable parent Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**SABHAL MÒR OSTAIG**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF SABHAL MÒR OSTAIG**  
**(CONTINUED)**

**Other information**

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The directors are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006 and Charities Accounts (Scotland) Regulations 2006 (as amended)**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Group Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Operating and Financial Review have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Operating and Financial Review.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 or the Scottish Funding Council Accounts Direction requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the Statement of Corporate Governance and Internal Control does not comply with Scottish Funding Council requirements.

**SABHAL MÒR OSTAIG**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF SABHAL MÒR OSTAIG**  
**(CONTINUED)**

**Responsibilities of directors**

As explained more fully in the Director's Responsibilities Statement set out on page 31-33, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Group's and the charitable parent Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or the charitable parent Company or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Group financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and knowledge of the Group and charitable parent Company to identify or recognise non-compliance with applicable laws and regulations.

We identified relevant laws and regulations from our general commercial and sector experience and through discussions with directors and other management to assess the policies and procedures in operation with regards to compliance with laws and regulations.

We obtained an understanding of the legal and regulatory framework that the Group and charitable parent Company operates in and identified the key laws and regulations that:

- Have a direct effect on the determination of material amounts and disclosures in the financial statements.
- Do not have a direct effect on the financial statements but compliance with which may be fundamental to the groups continued ability to operate or to avoid a material penalty.

These included compliance with FRS 102, the Statement of Recommended Practice: Accounting for Further and Higher education 2019, the Scottish Funding Council Accounts Direction, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and relevant UK tax legislation.

**SABHAL MÒR OSTAIG**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF SABHAL MÒR OSTAIG**  
**(CONTINUED)**

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation; and
- Enquiring of management and reviewing board minutes and other correspondence throughout the year to identify actual and potential litigation and claims.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud; and
- Using analytical procedures to identify any unusual or unexpected relationships,

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures as a risk assessment tool to identify any unusual or unexpected relationships;
- tested journal entries recorded on the Company's finance system to identify unusual transactions that may indicate override of controls;
- reviewed key judgements and estimates for any evidence of management bias.
- reviewed the application of accounting policies with focus on those with heightened estimation uncertainty.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation and
- enquiring of management to identify actual and potential litigation and claims.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

**SABHAL MÒR OSTAIG**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF SABHAL MÒR OSTAIG**  
**(CONTINUED)**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's directors, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and directors those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members, as a body, and the charitable companies directors as a body, for our audit work, for this report, or for the opinions we have formed.

*Martin Johnston*

Martin Johnston CA (Senior Statutory Auditor)

for and on behalf of

**Armstrong Watson Audit Limited**

Chartered Accountants & Statutory Auditors

Glasgow

Date: 15<sup>th</sup> December 2023

**SABHAL MÒR OSTAIG**  
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 July 2023**

	Note	2023 £	2022 £
SFC grants	3	1,174,615	1,238,227
Tuition fees and education contracts	4	646,693	596,995
Other grant income	5	2,326,128	2,303,257
Other income	6	1,691,222	1,472,214
Release of deferred capital grants	7	402,531	4,572,705
		<hr/>	<hr/>
<b>Total income</b>		<b>6,241,189</b>	<b>10,183,398</b>
		<hr/>	<hr/>
<b>Expenditure</b>			
Staff costs	8	3,923,778	3,663,912
Other operating costs	11	1,891,988	5,890,102
Depreciation	13	466,987	505,836
Interest payable	12	23,704	26,638
		<hr/>	<hr/>
<b>Total expenditure</b>		<b>6,306,457</b>	<b>10,086,488</b>
		<hr/>	<hr/>
<b>(Loss)/ Surplus before tax</b>		<b>(65,268)</b>	<b>96,910</b>
		<hr/>	<hr/>
Taxation		-	-
<b>(Loss)/ Surplus for the year</b>		<b>(65,268)</b>	<b>96,910</b>
		<hr/>	<hr/>
<b>Other comprehensive income</b>			
Unrealised surplus on revaluation of tangible fixed assets		-	562,425
<b>Other comprehensive income for the year</b>		-	562,425
		<hr/>	<hr/>
<b>Total comprehensive (loss)/ income for the year</b>		<b>(65,268)</b>	<b>659,335</b>
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 46 to 66 form part of these financial statements.

**SABHAL MÒR OSTAIG**

**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: SC361752**  
**SC002578**

**CONSOLIDATED BALANCE SHEET**  
**AS AT 31 July 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	12,748,568	12,960,718
Investments	14	1	1
		<u>12,748,569</u>	<u>12,960,719</u>
<b>Current assets</b>			
Stocks	15	20,503	23,954
Debtors: amounts falling due within one year	16	444,176	352,715
Cash at bank and in hand	17	1,076,720	887,590
		<u>1,541,399</u>	<u>1,264,259</u>
Creditors: amounts falling due within one year	18	(2,068,443)	(1,614,518)
<b>Net current liabilities</b>		<u>(527,044)</u>	<u>(350,259)</u>
<b>Total assets less current liabilities</b>		<u>12,221,525</u>	<u>12,610,460</u>
Creditors: amounts falling due after more than one year	19	(10,020,911)	(10,344,578)
<b>Net assets</b>		<u><u>2,200,614</u></u>	<u><u>2,265,882</u></u>
<b>Reserves</b>			
Revaluation reserve	21	864,260	864,260
Revenue Reserves - unrestricted	21	1,336,354	1,401,622
<b>Total reserves</b>		<u><u>2,200,614</u></u>	<u><u>2,265,882</u></u>

The financial statements were approved and authorised for issue by the board and were signed on its behalf on




.....  
**Angus G MacLeod**

Director

Date: 15/12/2023

The notes on pages 46 to 66 form part of these financial statements.

.....  
**Dr Gillian Munro**

Director

Date: 15/12/2023



**SABHAL MÒR OSTAIG**  
(A Company Limited by Guarantee)

**COLLEGE BALANCE SHEET**  
AS AT 31 July 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	10,796,799	10,926,389
Investments	14	3	3
		10,796,802	10,926,392
<b>Current assets</b>			
Stocks	15	20,503	23,954
Debtors: amounts falling due within one year	16	451,395	356,634
Cash at bank and in hand	17	1,074,925	885,621
		1,546,823	1,266,209
Creditors: amounts falling due within one year	18	(1,982,583)	(1,528,659)
<b>Net current liabilities</b>		<b>(435,760)</b>	<b>(262,450)</b>
<b>Total assets less current liabilities</b>		<b>10,361,042</b>	<b>10,663,942</b>
Creditors: amounts falling due after more than one year	19	(8,151,702)	(8,392,813)
<b>Net assets</b>		<b>2,209,340</b>	<b>2,271,129</b>
Revaluation reserve	21	864,260	864,260
Revenue Reserves - unrestricted b/f		1,406,869	1,306,454
(Deficit)/Surplus for the year		(61,789)	100,415
Revenue Reserves – unrestricted c/f		1,345,080	1,406,869
<b>Total reserves</b>		<b>2,209,340</b>	<b>2,271,129</b>

The financial statements were approved and authorised for issue by the board and were signed on its behalf on



**Angus G MacLeod**  
Director  
Date: 15/12/2023



**Dr Gillian Munro**  
Director  
Date: 15/12/2023

The notes on pages 46 to 66 form part of these financial statements.

**SABHAL MÒR OSTAIG**  
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 July 2023**

	Revaluation reserve	Profit and loss account	Equity attributable to parent College	Total equity
	£	£	£	£
<b>At 1 August 2021</b>	<b>301,835</b>	<b>1,304,712</b>	<b>1,606,547</b>	<b>1,606,547</b>
<b>Comprehensive income for the year</b>				
Surplus for the year	-	96,910	96,910	96,910
Revaluations of Heritage Assets	562,425	-	562,425	562,425
<b>Total comprehensive income for the year</b>	<b>562,425</b>	<b>96,910</b>	<b>659,335</b>	<b>659,335</b>
<b>At 31 July 2022</b>	<b>864,260</b>	<b>1,401,622</b>	<b>2,265,882</b>	<b>2,265,882</b>
<b>Comprehensive income for the year</b>				
Surplus/ (deficit) for the year		(65,268)	(65,268)	(65,268)
<b>Total comprehensive income for the year</b>		<b>(65,268)</b>	<b>(65,268)</b>	<b>(65,268)</b>
<b>At 31 July 2023</b>	<b>864,260</b>	<b>1,336,354</b>	<b>2,200,614</b>	<b>2,200,614</b>

The notes on pages 46 to 66 form part of these financial statements.

**SABHAL MÒR OSTAIG**  
(A Company Limited by Guarantee)

**COLLEGE STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 July 2023**

	Revaluation reserve	Profit and loss account	Total equity
	£	£	£
<b>At 1 August 2021</b>	<b>301,835</b>	<b>1,306,454</b>	<b>1,608,289</b>
<b>Comprehensive income for the year</b>			
Surplus for the year	-	100,415	100,415
Revaluation Reserve	562,425	-	562,425
<b>Total comprehensive income for the year</b>	<b>562,425</b>	<b>100,415</b>	<b>662,840</b>
<b>At 31 July 2022</b>	<b>864,260</b>	<b>1,406,869</b>	<b>2,271,129</b>
<b>Comprehensive income for the year</b>			
Surplus/ (deficit) for the year		(61,789)	(61,789)
<b>Total comprehensive income for the year</b>		<b>(61,789)</b>	<b>(61,789)</b>
<b>At 31 July 2023</b>	<b>864,260</b>	<b>1,345,080</b>	<b>2,209,340</b>

The notes on pages 46 to 66 form part of these financial statements.

**SABHAL MÒR OSTAIG**

(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 July 2023**

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Surplus for the financial year	(65,268)	96,910
<b>Adjustments for:</b>		
Depreciation of tangible assets	466,987	505,836
Deferred capital grants released	(402,531)	(4,572,706)
Interest paid	23,704	26,638
(Increase)/decrease in stocks	3,451	(117)
(Increase) in debtors	(91,462)	(35,088)
(Decrease)/increase in creditors	592,719	(237,349)
Loss on disposal of fixed assets	12,788	-
Impairment loss	-	4,127,486
<b>Net cash generated from operating activities</b>	<b>540,388</b>	<b>(88,390)</b>
 <b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(267,626)	(119,829)
<b>Net cash from investing activities</b>	<b>(267,626)</b>	<b>(119,829)</b>
 <b>Cash flows from financing activities</b>		
Repayment of loans	(59,928)	(56,993)
Interest paid	(23,704)	(26,638)
<b>Net cash used in financing activities</b>	<b>(83,632)</b>	<b>(83,631)</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>	<b>189,130</b>	<b>(291,850)</b>
Cash and cash equivalents at beginning of year	887,590	1,179,440
<b>Cash and cash equivalents at the end of year</b>	<b>1,076,720</b>	<b>887,590</b>
 <b>Cash and cash equivalents at the end of year comprise:</b>		
Cash at bank and in hand	1,076,720	887,590
	<b>1,076,720</b>	<b>887,590</b>

The notes on pages 46 to 66 form part of these financial statements.

**SABHAL MÒR OSTAIG**  
**(A Company Limited by Guarantee)**

**CONSOLIDATED ANALYSIS OF NET DEBT  
FOR THE YEAR ENDED 31 July 2023**

	At 31 July 2022 £	Cash flows £	At 31 July 2023 £
Cash at bank and in hand	887,590	189,130	1,076,720
Debt due after 1 year	(391,799)	63,898	(327,901)
Debt due within 1 year	(61,099)	(3,970)	(65,069)
	<u>434,692</u>	<u>249,058</u>	<u>683,750</u>

The notes on pages 46 to 66 form part of these financial statements.

# SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2023

### 1. General information

Sabhal Mòr Ostaig is a private charitable company limited by guarantee, incorporated and registered in Scotland. Its registered office address is Colaiste Gaidhlig Na H-Alba An Teanga, Sleite, An T-Eilean Sgitheanach, IV44 8RQ. Its principal activity is that of a College.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

These financial statements have been prepared in accordance with the Accounts Direction for Scottish Colleges 2022-23, statement of recommended practice: Accounting for Further and Higher Education 2019 (the 2019 FE/HE SORP) and in accordance with Financial Reporting Standard 102 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" (FRS102). The College is a public benefit entity and has therefore applied the relevant public benefit requirements of FRS 102.

The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgements in applying the College's accounting policies.

The financial statements are presented in GBP and rounded to the nearest £1.

The following principle accounting policies have been applied:

#### 2.2 Basis of consolidation

The consolidated financial statements present the results of the College and its own subsidiaries ("the Group") as if they form a single entity. Intercompany transactions and balances between group companies are therefore eliminated in full.

The consolidated financial statements incorporate the results of business combinations using the purchase method. In the Balance Sheet, the acquiree's identifiable assets, liabilities and contingent liabilities are initially recognised at their fair values at the acquisition date. The results of acquired operations are included in the Consolidated Statement of Comprehensive Income from the date on which control is obtained. They are deconsolidated from the date control ceases.

The accounts of non-trading subsidiary Cànan Alba Limited, together with its own subsidiary Cànan Limited, are excluded from consolidation on the grounds that their inclusion would not be material for the point of providing a true and fair view.

#### Exemptions

The following exemptions have been taken in these financial statements:

- The College has taken advantage of the exemptions provided in FRS 102 1.12 and the 2019 FE/HE SORP Paras 14-16, and has not included a separate statement of its own cash flows. These cash flows are included within the Consolidated Statement of Cash Flows, and the College balance sheet discloses cash at both the current and preceding reporting dates.
- A separate Statement of Comprehensive Income is not presented for the College itself as permitted by section 408 of the Companies Act 2006 and paragraph 3.3 of the SORP.

# SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2023

### Accounting policies (continued)

#### 2.3 Going concern

In preparing these financial statements, the Board of Directors have given careful consideration to current and anticipated future solvency requirements of the College and its ability to continue as a going concern for the foreseeable future. The directors have prepared the financial statements on a going concern basis, notwithstanding the current economic downturn and net current liabilities of £527,044. The directors have prepared cash flow forecasts for a period beyond 12 months from the date of approval of these financial statements which indicate that, taking account of reasonable possible downturns, the College will have sufficient funds, through its operating cash flows, cash reserves and bank overdraft to meet its liabilities as they fall due for that period.

#### 2.4 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Income from tuition fees is recognised in the period for which it is received and includes all fees chargeable to students or their sponsors. No fees are waived by the College.

Income from grants, contracts and other services rendered is stated after VAT and net of any discounts and is recognised in the Statement of Comprehensive income in proportion to the extent of completion of the contract or service concerned. This is generally equivalent to the sum of the relevant expenditure incurred during the year and any related contributions to overhead costs. All income from short-term deposits is credited to the Statement of Comprehensive Income in the period in which it is earned.

The main annual recurrent allocation from SFC, which is intended to meet recurrent costs, is credited direct to the Statement of Comprehensive Income during the period in which it is receivable.

Grants received in respect of capital additions are credited to deferred capital grants in the Balance Sheet and amortised to the Statement of Comprehensive Income over the lives of the assets concerned.

#### 2.5 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

#### 2.6 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

**SABHAL MÒR OSTAIG**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 July 2023**

**Accounting policies (continued)**

**2.7 Fixed assets and depreciation**

**Land and buildings**

The College's buildings are specialised buildings and therefore it is not appropriate to value them on the basis of open market value. Land and buildings are included in the balance sheet at cost. Freehold land is not depreciated. Freehold buildings are depreciated over their expected useful economic life to the Group at the rate of 2%-4% per annum on a straight-line basis.

Where land and buildings are acquired with the aid of specific grants they are capitalised and depreciated as above. The related grants are credited to a deferred capital grant account within creditors and are released to the statement of comprehensive income over the expected useful economic life of the related asset on a basis consistent with the depreciation policy. The deferred income is allocated between creditors due within one year and due after more than one year.

At each reporting date the College assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

**Equipment**

Equipment costing less than £1,000 per individual item is written off as an expense in the year of acquisition. All other equipment is capitalised at cost unless there is sufficient reason to write it off as an expense. Capitalised equipment is depreciated over its useful economic life as follows on the written down value basis:

Motor vehicles, general equipment and furnishings    25% per annum

Where equipment is acquired with the aid of specific grants it is capitalised and depreciated in accordance with the above policy, with the related grant being credited to a deferred capital grant account within creditors and released as income in the statement of comprehensive income over the useful economic life of the related equipment. The deferred income is allocated between creditors due within one year and due after more than one year.

**Heritage asset**

The College holds and conserves a number of special collections of library books. As from 1 August 2016, regular purchases of library books are written off as an educational expense in the statement of comprehensive income. The net book value of books acquired prior to the date of change, including where appropriate revalued special collections are carried forward at deemed cost, with special collections acquired thereafter being added at cost. Heritage Assets are not depreciated as their long economic life and high residual value means that any depreciation would not be material.

In the prior year, the College revalued a collection of visual art which has been included in the financial statements. As with the library books, these are not depreciated as their long economic life and high residual value means that any depreciation would not be material.

**2.8 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.



## SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2023

#### Accounting policies (continued)

#### 2.9 Pensions

A contributory group stakeholder's pension scheme is open to all staff, to which the College makes contributions in proportion to members' own level of contributions; the College contributions are charged to the statement of comprehensive income. The majority of staff have opted to join the scheme. New rules came into effect in 2012 whereby from May 2015, all other staff are automatically enrolled into the scheme at the minimum permitted level, unless they specifically opt out.

Retirement benefits to some employees of the College are provided by the Teachers' Superannuation Scheme (Scotland) (STSS). This scheme is externally funded and contracted out of the State Earnings Related Pension Scheme.

Contributions to the scheme are charged to the statement of comprehensive income so as to spread the cost of pensions over employees' working lives with the College in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll.

#### 2.10 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

#### 2.11 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### 2.12 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Consolidated Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Group's cash management.

#### 2.13 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

## SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2023

#### Accounting policies (continued)

#### 2.14 Financial instruments

The Group only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Group would receive for the asset if it were to be sold at the balance sheet date.

#### 2.15 Judgements in applying policies and key sources of estimation uncertainty

The preparation of these financial statements require management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The College makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year as discussed below:

##### **Heritage Assets**

Heritage asset values within the accounts are assessed annually by the directors. Valuations are based on external experts valuations derived from their expected current market value. There is a degree of judgement involved in that the value of the assets will ultimately be determined by the market.

**SABHAL MÒR OSTAIG**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 July 2023**

**Accounting policies (continued)**

**2.16 Taxation**

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2012 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

The subsidiary companies, Sabhal Mòr Ostaig (Developments) Limited and Bail' Ùr Ostaig are subject to corporation tax in the same way as any commercial organisation. Cànan Alba Limited has charitable status but does not trade. Its trading subsidiary, Cànan Limited, is subject to corporation tax.

**3. SFC grants**

	<b>2023</b>	2022
	£	£
Recurrent Grants	<b>1,129,538</b>	1,179,687
Non Recurrent Revenue Grants	<b>45,077</b>	58,540
	<u><b>1,174,615</b></u>	<u>1,238,227</u>

**4. Tuition fees and education contracts**

	<b>2023</b>	2022
	£	£
Student fees - Higher Education	<b>263,615</b>	278,685
Student fees - Further Education	<b>383,078</b>	318,310
	<u><b>646,693</b></u>	<u>596,995</u>

**SABHAL MÒR OSTAIG**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 July 2023**

**5. Other grant income**

	<b>2023</b> £	2022 £
Scottish Government	<b>1,204,497</b>	1,180,003
Share of SFC HE Grants through UHI	<b>778,665</b>	741,708
Share of SFC Research Excellence Grant	<b>93,536</b>	91,485
Bòrd na Gàidhlig (GLAIF)	<b>26,320</b>	112,417
Scholarship Support	<b>16,136</b>	14,290
Job Retention Scheme Grant	-	6,756
Skills Development Scotland	<b>6,277</b>	32,325
Other Grants	<b>200,697</b>	124,273
	<b><u>2,326,128</u></b>	<u>2,303,257</u>

**6. Other income**

	<b>2023</b> £	2022 £
Estates, residencies and catering	<b>726,273</b>	520,445
Shop sales	<b>26,937</b>	14,371
Management services	<b>28,718</b>	16,506
Project income	<b>883,153</b>	897,511
Other income	<b>26,141</b>	23,381
	<b><u>1,691,222</u></b>	<u>1,472,214</u>

**SABHAL MÒR OSTAIG**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 July 2023**

**7. Release of deferred capital grants**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Release of deferred capital grants	<b>402,531</b>	4,572,705
	<b>402,351</b>	4,572,705

**8. Staff costs and numbers**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staff costs were as follows:</b>		
Salaries and wages	<b>3,306,356</b>	3,094,798
Subcontractor and tutor costs	<b>62,021</b>	41,720
Social security costs	<b>318,845</b>	299,912
Other pension and death in service costs	<b>236,556</b>	227,482
	<b>3,923,778</b>	3,663,912

**Analysed:**

Teaching	<b>2,085,427</b>	1,826,378
Research	<b>142,157</b>	83,965
Administration and other (incl. projects)	<b>1,431,407</b>	1,208,581
Premises	<b>101,072</b>	377,448
Catering	<b>163,715</b>	167,540
<b>Staff numbers</b>	<b>3,923,778</b>	3,663,912

Average staff number	<b>113</b>	118
	<b>113</b>	118

**SABHAL MÒR OSTAIG**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 July 2023**

**9. Key management personnel**

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the College and are represented by the College Leadership Team which includes the principal.

Key management personnel emoluments are made up as follows:

	2023 £	2022 £
Salaries	491,585	451,806
Social security costs	57,442	53,865
Pension contributions	29,356	28,550
	<b>578,383</b>	<b>534,221</b>

**10. Senior Post-holders emoluments**

Number of higher paid staff (including College Principal) who received emoluments including benefits in kind and excluding pension contributions for the year ended:

	2023 Senior Post-holders Number	2023 Other staff Number	2022 Senior Post-holders Number	2022 Other staff Number
£60,001 - £70,000	1	-		-
£70,001 - £80,000	-	-		-
£80,001 - £90,000	1	-	1	-
			2023 £	2022 £
<b>Senior post-holders emoluments</b>				
Salaries			141,402	78,687
Employers pension contributions			9,285	5,501
Total			150,687	84,188

The remuneration of the College Principal in the year consisted of a salary of £80,051 (2022: £78,687) and employer pension contributions of £5,604 (2022: £5,501). There were no salary sacrifice arrangements or other remuneration of the principal.

**SABHAL MÒR OSTAIG**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 July 2023**

**11. Analysis of other operating expenses**

	2023 £	2022 £
Education costs	93,672	98,138
Premises costs	726,852	770,305
Supplies and services	53,147	53,277
Catering supplies	126,943	87,786
Shop purchases	19,360	8,179
Vehicle, travel and subsistence	42,698	30,098
Project costs	408,536	345,407
University of the Highlands and Islands expenses	41,234	14,162
Other administrative expenses	394,596	4,483,108
Irrecoverable Value Added Tax	(15,050)	(358)
	1,891,988	5,890,102

**Other operating expenses include:**

External auditors remuneration - audit fees	23,200	13,850
External auditors remuneration - non audit services	600	3,600
Internal audit fees	12,300	12,300
Operating lease payments	18,461	28,811

**12. Interest payable and similar expenses**

	2023 £	2022 £
Other loan interest payable	23,704	26,638
	23,704	26,638

**SABHAL MÒR OSTAIG**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 July 2023**

**13. Tangible fixed assets**

**Group**

	Freehold property £	Land £	Plant and machinery £	Heritage Assets £	Assets Under Construction £	Total £
<b>Cost or valuation</b>						
At 31 July 2022	23,192,038	468,180	1,518,727	914,950	10,778	26,104,673
Additions	-	-	148,962	-	118,663	267,625
Disposals	-	-	-	-	(12,788)	(12,788)
Revaluations	-	-	-	-	-	-
At 31 July 2023	<u>23,192,038</u>	<u>468,180</u>	<u>1,667,689</u>	<u>914,950</u>	<u>116,653</u>	<u>26,359,510</u>
<b>Depreciation</b>						
At 31 July 2022	11,714,547	-	1,429,408	-	-	13,143,955
Charge for the year on owned assets	425,718	-	41,269	-	-	466,987
Disposals	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
At 31 July 2022	<u>12,140,265</u>	<u>-</u>	<u>1,470,677</u>	<u>-</u>	<u>-</u>	<u>13,610,942</u>
<b>Net book value</b>						
At 31 July 2023	<u>11,051,773</u>	<u>468,180</u>	<u>197,012</u>	<u>914,950</u>	<u>116,653</u>	<u>12,748,568</u>
At 31 July 2022	<u>11,477,491</u>	<u>468,180</u>	<u>89,319</u>	<u>914,950</u>	<u>10,778</u>	<u>12,960,718</u>



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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 July 2023**

**13. Tangible fixed assets (continued)**

**Company**

	Freehold property £	Land £	Plant and machinery £	Heritage assets £	Assets under construction £	Total £
<b>Cost or valuation</b>						
At 31 July 2022	19,064,009	458,860	1,518,727	914,950	10,778	21,967,324
Additions	-	-	148,962	-	118,663	267,625
Disposals	-	-	-	-	(12,788)	(12,788)
Revaluations	-	-	-	-	-	-
At 31 July 2023	<u>19,064,009</u>	<u>458,860</u>	<u>1,667,689</u>	<u>914,950</u>	<u>116,653</u>	<u>22,222,161</u>
<b>Depreciation</b>						
At 31 July 2022	9,611,527	-	1,429,408	-	-	11,040,935
Charge for the year on owned assets	343,158	-	41,269	-	-	384,427
Disposals	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
At 31 July 2023	<u>9,954,685</u>	<u>-</u>	<u>1,470,677</u>	<u>-</u>	<u>-</u>	<u>11,425,362</u>
<b>Net book value</b>						
At 31 July 2023	<u>9,109,324</u>	<u>458,860</u>	<u>197,012</u>	<u>914,950</u>	<u>116,653</u>	<u>10,796,799</u>
At 31 July 2022	<u>9,452,482</u>	<u>458,860</u>	<u>89,319</u>	<u>914,950</u>	<u>10,778</u>	<u>10,926,389</u>

**SABHAL MÒR OSTAIG**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 July 2023**

**13. Tangible fixed assets (continued)**

**Company**

Land and buildings with a net book value of £9,109,324 (Group - £11,051,773) have been financed by capital grants. Should these assets be sold, the College may be liable under the terms of the grants received to repay all or part of the sums received to the awarding body. The Bank of Scotland hold a floating charge over all property and assets.

**14. Fixed asset investments**

**Group**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 31 July 2022	1
At 31 July 2023	<u>1</u>

**Company**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 31 July 2022	3
At 31 July 2023	<u>3</u>

**SABHAL MÒR OSTAIG**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 July 2023**

**Direct subsidiary undertakings**

The following were direct subsidiary undertakings of the College:

<b>Name</b>	<b>Registered office</b>	<b>Class of shares</b>	<b>Holding</b>
Sabhal Mòr Ostaig (Developments) Limited	An Teanga, Sleite, An T-Eilean Sgitheanach, Alba, IV44 8RQ	Ordinary	100 %
Cànan Alba Limited	Sabhal Mòr Ostaig, Teangue, Sleat, Isle of Skye, IV44 8RQ	n/a	100 %
Canan Limited	Sabhal Mòr Ostaig, Teangue, Sleat, Isle of Skye, IV44 8RQ	Preference	100 %

Cànan Alba Limited is a company limited by guarantee without share capital.

In the current year, Bail' Ur Orstaig has been dissolved via voluntary strike off.

The aggregate of the share capital and reserves as at 31 July 2023 and the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

<b>Name</b>	<b>Aggregate of share capital and reserves £</b>	<b>Profit/(Loss) £</b>
Sabhal Mòr Ostaig (Developments) Limited	(8,733)	(3,480)
Cànan Alba Limited	1	-
Cànan Limited	(3,675)	(45,550)

**SABHAL MÒR OSTAIG**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 July 2023**

**Indirect subsidiary undertakings**

The following was an indirect subsidiary undertaking of the College:

<b>Name</b>	<b>Registered office</b>	<b>Class of shares</b>	<b>Holding</b>
Cànan Limited	Sabhal Mòr Ostaig, Teangue, Sleat, Isle of Skye, IV44 8RQ	Ordinary	100%

Sabhal Mòr Ostaig own 100% of the preference share capital in Cànan Limited and 100% of the ordinary share capital by virtue of its ownership of Cànan Alba Limited.

The aggregate of the share capital and reserves as at 31 July 2023 and the profit or loss for the year ended on that date for the subsidiary undertaking were as follows:

<b>Name</b>	<b>Aggregate of share capital and reserves</b>	<b>Profit/(Loss)</b>
Cànan Limited	<b>(3,675)</b>	<b>(45,550)</b>

The College has assessed the value of the shares in Cànan Ltd held directly and through Cànan Alba Ltd and has included them in the financial statements at a nominal value of £1 on the basis that, were Cànan Ltd to be wound up or sold off, it would be unlikely to recover the cost of the investment carried in the Balance Sheet.

The accounts of non-trading subsidiary Cànan Alba Limited, together with its own subsidiary Cànan Limited, are excluded from consolidation on the grounds that their inclusion would not be material for the point of providing a true and fair view.

**SABHAL MÒR OSTAIG**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 July 2023**

**15. Stocks**

	<b>Group 2023 £</b>	<i>Group 2022 £</i>	<b>Company 2023 £</b>	<i>Company 2022 £</i>
Finished goods and goods for resale	<b>20,503</b>	23,954	<b>20,503</b>	23,954
	<b><u>20,503</u></b>	<u>23,954</u>	<b><u>20,503</u></b>	<u>23,954</u>

**16. Debtors**

	<b>Group 2023 £</b>	<i>Group 2022 £</i>	<b>Company 2023 £</b>	<i>Company 2022 £</i>
Trade debtors	<b>127,360</b>	130,692	<b>127,360</b>	130,692
Other debtors	<b>237,051</b>	133,784	<b>237,045</b>	133,777
Amounts owed by group undertakings	<b>12,920</b>	40,370	<b>20,145</b>	44,296
Prepayments and accrued income	<b>66,845</b>	47,869	<b>66,845</b>	47,869
	<b><u>444,176</u></b>	<u>352,715</u>	<b><u>451,395</u></b>	<u>356,634</u>

**17. Cash and cash equivalents**

	<b>Group 2023 £</b>	<i>Group 2022 £</i>	<b>Company 2023 £</b>	<i>Company 2022 £</i>
Cash at bank and in hand	<b>1,076,720</b>	887,590	<b>1,074,925</b>	885,621
	<b><u>1,076,720</u></b>	<u>887,590</u>	<b><u>1,074,925</u></b>	<u>885,621</u>

**SABHAL MÒR OSTAIG**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 July 2023**

**18. Creditors: Amounts falling due within one year**

	<b>Group 2023 £</b>	<i>Group 2022 £</i>	<b>Company 2023 £</b>	<i>Company 2022 £</i>
Bank loans	<b>65,069</b>	61,099	<b>65,069</b>	61,099
Payments received on account	<b>778,250</b>	543,739	<b>778,250</b>	543,739
Trade creditors	<b>252,614</b>	309,039	<b>252,614</b>	309,039
Other taxation and social security	<b>120,309</b>	117,973	<b>120,309</b>	117,973
Other creditors	<b>219,822</b>	50,260	<b>219,822</b>	50,260
Accruals and deferred income	<b>624,003</b>	523,528	<b>538,143</b>	437,669
Amounts owed to group undertakings	<b>8,376</b>	8,880	<b>8,376</b>	8,880
	<b><u>2,068,443</u></b>	<u>1,614,518</u>	<b><u>1,982,583</u></b>	<u>1,528,659</u>

**19. Creditors: Amounts falling due after more than one year**

	<b>Group 2023 £</b>	<i>Group 2022 £</i>	<b>Company 2023 £</b>	<i>Company 2022 £</i>
Bank loans	<b>327,901</b>	391,799	<b>327,901</b>	391,799
Accruals and deferred income	<b>9,693,010</b>	9,952,779	<b>7,823,801</b>	8,001,014
	<b><u>10,020,911</u></b>	<u>10,344,578</u>	<b><u>8,151,702</u></b>	<u>8,392,813</u>

Included within total accruals and deferred income is £10,217,481 of deferred capital grants.

The following liabilities were secured:

	<b>Group 2023 £</b>	<i>Group 2022 £</i>	<b>Company 2023 £</b>	<i>Company 2022 £</i>
Bank loans	<b>392,970</b>	452,898	<b>392,970</b>	452,898
	<b><u>392,970</u></b>	<u>452,898</u>	<b><u>392,970</u></b>	<u>452,898</u>

Details of security provided:

The bank borrowings are secured by a standard security over an area of ground owned by the College amounting to 5.874 acres. The bank borrowings are also secured by a bond and floating charge over all property and assets of the College. The loan is to be repaid by 2028 and has an interest rate of 5.75%

**SABHAL MÒR OSTAIG**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 July 2023**

**20. Loans**

	<b>Group 2023 £</b>	<i>Group 2022 £</i>	<b>Company 2023 £</b>	<i>Company 2022 £</i>
<b>Amounts falling due within one year</b>				
Bank loans	<b>65,069</b>	61,099	<b>65,069</b>	61,099
	<b>65,069</b>	61,099	<b>65,069</b>	61,099
<b>Amounts falling due 1-2 years</b>				
Bank loans	<b>67,592</b>	63,898	<b>67,592</b>	63,898
	<b>67,592</b>	63,898	<b>67,592</b>	63,898
<b>Amounts falling due 2-5 years</b>				
Bank loans	<b>225,935</b>	214,123	<b>225,935</b>	214,123
	<b>225,935</b>	214,123	<b>225,935</b>	214,123
<b>Amounts falling due after more than 5 years</b>				
Bank loans	<b>34,374</b>	113,778	<b>34,374</b>	113,778
	<b>34,374</b>	113,778	<b>34,374</b>	113,778
	<b>392,970</b>	452,898	<b>392,970</b>	452,898

**21. Reserves**

**Revaluation reserve**

Includes the aggregate surplus or deficit arising from changes in fair value in relation to heritage assets.

**Other reserves**

Unrestricted revenue reserves include all current and prior period retained surplus' and deficits.

## **SABHAL MÒR OSTAIG**

**(A Company Limited by Guarantee)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2023**

#### **22. Company status**

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

#### **23. Pension commitments**

The company operates two pension schemes for the benefit of its employees. A contributory defined contribution scheme to which the Company contributes based on contributions paid by employees and the Teachers Superannuation Scheme (Scotland) (STSS), which is funded externally and contracted out of the State Earnings Related Pension Scheme.

The costs, including associated death in service benefits, charged to the statement of comprehensive income amounted to £236,778 (2022 - £227,482) which represents the Company's contributions to these schemes in respect of the year. At the balance sheet date the Company was due to pay £23,937 (2022 - £25,285) to the pension providers.



**SABHAL MÒR OSTAIG**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 July 2023**

**24. Commitments under operating leases as lessee**

At 31 July 2023 the Group and the College had future minimum lease payments under non-cancellable operating leases as follows:

	<b>Group 2023 £</b>	<i>Group 2022 £</i>	<b>Company 2023 £</b>	<i>Company 2022 £</i>
Not later than 1 year	<b>14,526</b>	21,353	<b>14,526</b>	21,353
Later than 1 year and not later than 5 years	<b>15,254</b>	26,624	<b>15,254</b>	26,624
	<b><u>29,780</u></b>	<u>47,977</u>	<b><u>29,780</u></b>	<u>47,977</u>

**25. Commitments under operating leases as a lessor**

At 31 July 2023 the Group and the College had future minimum revenue due under non-cancellable operating leases as follows:

	<b>Group 2023 £</b>	<i>Group 2022 £</i>	<b>Company 2023 £</b>	<i>Company 2022 £</i>
Not later than 1 year	<b>2,863</b>	4,972	<b>2,863</b>	4,972
Later than 1 year and not later than 5 years	-	-	-	-
	<b><u>2,863</u></b>	<u>4,972</u>	<b><u>2,863</u></b>	<u>4,972</u>

**SABHAL MÒR OSTAIG****A Company Limited by Guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 July 2023****26. Related party transactions**

The College entered into the following transactions with related parties during the year.

<b>Board Members</b>	<b>Relationship</b>	<b>College in</b>	<b>College Out</b>	<b>Dr or (Cr) Balance at 31 July 2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>
AG MacLeod	Partner in legal services	-	7,508	(795)
AL MacLeod	Director of SMO(D)			7,225
A MacInnes	Director of subsidiary Cànan Ltd	18,055	45,584	2,654
J Morrison	Director of subsidiary Cànan Ltd	18,055	45,584	2,654
G Munro	Director of ICCI	-	-	3,660
<b>Senior Staff</b>		-	-	-
D Munro	Director of ICCI	-	-	3,660
	Chair Trust Officer of SMODT	42,753	750	1,890
	Director of SMO(D)	-	-	7,225
Lasair Ltd			27,032	

Apart from the above, there were no transactions with Directors or Senior Staff other than the re-imburement of travelling and subsistence expenses actually incurred, which in some instances were waived by Board Members.