

Company Registration Number

SC361752

SABHAL MÒR OSTAIG
FINANCIAL STATEMENTS
31 JULY 2022

(A Company Limited by Guarantee)

ArmstrongWatson[®]
Accountants, Business & Financial Advisers

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

COLLEGE INFORMATION

Directors

Mary Macleod Andrew
Sine Millar Ghilleasbuig
Iain Graham (resigned 01/04/2022)
Alexandra Nicdhòmhnaill Jones (resigned 24/09/2021)
Kathleen Joan Macdonald
Professor Bryan Duncan MacGregor
Angus Donald John Macquien Macinnes
Angus Lamont MacLeod
Angus George MacLeod
John Morrison
Dr. Gillian Munro
Roddy Neithercut
Mary Ellen Stewart
Dr Donalda Theresa McComb (from 17/06/2022)
Ms Fiona Dunn (from 17/06/2022)

**Registered Charity
number**

SC002578

**Registered Company
number**

SC361752

Registered office

Colaiste Gaidhlig Na H-Alba An Teanga
Sleite
An T-Eilean Sgitheanach
IV44 8RQ

Independent auditors

Armstrong Watson Audit Limited
Chartered Accountants & Statutory Auditors
1st Floor 24 Blythswood Square
Glasgow
G2 4BG

Bankers

Bank of Scotland
Inverness-shire
IV40 8AB

Solicitors

Wright, Johnston & Mackenzie LLP
302 St Vincent Street
Glasgow
G2 5RZ

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

CONTENTS

	Page
Group Report	1 - 27
Statement of Corporate Governance and Internal Control	27 – 30
Statement of the Board of Directors Responsibilities	31 – 33
Independent Auditors' Report	34 – 38
Consolidated Statement of Comprehensive Income	39
Consolidated Balance Sheet	40
College Balance Sheet	41
Consolidated Statement of Changes in Equity	42
College Statement of Changes in Equity	43
Consolidated Statement of Cash Flows	44
Analysis of Net Debt	45
Notes to the Financial Statements	46 - 66

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

Facal-toisich a' Chathraiche

Chair's foreword

Mar an t-Ionad Nàiseanta airson Cànan is Cultar na Gàidhlig ann an Alba, tha Sabhal Mòr Ostaig aig cridhe na h-iomairt gus cor a' chàinain a ghleidheadh is a chur am feabhas. Chan eil ar leithid ann: buidheann Ghàidhlig bho bhun gu bàrr. Tha an cànan agus cultar na Gàidhlig fichte is fuaighte nar n-obair agus nar n-adhbhar, mar bhunait do gach nì a choileanas sinn.

Tha an t-àite fìor chudromach a th' aig an t-Sabhal ann an adhartachadh a' chàinain follaiseach bhon a liuthad gnìomh is iomairt a bhios sinn a' gabhail os làimh. Bidh sinn a' toirt stiùir is taic do dh'obair gus adhartas a dhèanamh ann am foghlam tro mheadhan na Gàidhlig, ann an rannsachadh Gàidhlig, an lùib chùisean sòisealta is eaconamach na Gàidhlig agus a thaobh ealain agus cultar a' chàinain san fharsaingeachd.

Tha e fhathast riatanach gun cuir sinn dìon agus gun toir sinn piseach air suidheachadh is cor na Gàidhlig ann an sgìrean dùthchasach a' chàinain, fhad 's a tha sinn a' brosnachadh dhaoine bho air feadh an t-saoghail gu bhith ag ionnsachadh na Gàidhlig agus gu bhith ga cleachdadh gu tric agus gu minig mar chànan coimhearsnachd.

Air feadh na bliadhna seo, thug Sabhal Mòr Ostaig sùil mhionaideach air inbhe agus dleastanasan an ionaid, agus nach iomchaidh an sgrùdadh sin agus sinn gu bhith a' comharrachadh ar 50mh ceann-bliadhna ann an 2023. Sa bhliadhna mhòir sin, bidh reachdas ùr air fàire airson cànanan na h-Alba agus theid Plana Nàiseanta na Gàidhlig ùr fhoillseachadh, agus bidh àite cudromach againne an lùib nan leasachaidhean sin. Cuideachd, theid ro-innleachd ùr fhoillseachadh airson SMO fhèin. Chaidh tòrr den obair ullachaidh is den cho-chomhairleachadh airson sin a dhèanamh ann an 2021-22.

Tha e na amas do Shabhal Mòr Ostaig a bhith na ionad acadaimigeach Gàidhlig làn misneachd agus fo stiùir ar làimhe fhìn. Mar phàirt den turas chun na h-ìre sin, bhiodh e na bu fhreagarraiche nan cuirte SMO air stèidh Ionad Foghlam Àrd-ìre le inbhe Ionad Beag Spèisealta. Fhreagradh sin na b' fheàrr air dleastanasan an ionaid agus inbhe na Gàidhlig am measg sluagh na h-Alba. Cuideachd, b' urrainn do SMO obrachadh ann an dòigh na b' èifeachdaiche gus ar prìomh amasan a choileanadh. Tha còmhraidhean feumail air a bhith a' leantainn tron bhliadhna le Comhairle Mhaoineachaidh na h-Alba, Riaghaltas na h-Alba agus OGE, agus bha sinn gu h-àraidh toilichte fàilte chridheil a chur air na

As Scotland's National Centre for Gaelic Language and Culture, Sabhal Mòr Ostaig (SMO) has a pivotal role in Gaelic development. It is a genuinely unique institution. SMO is a Gaelic organisation from top to bottom; one in which the primacy of Gaelic language and culture is paramount, and fundamental to its function and purpose.

The breadth of SMO's activities is a vivid expression of that role. Through its leadership and contribution, SMO furthers Gaelic medium education, Gaelic research and Gaelic social and economic development as well as the Gaelic arts and culture in general.

It remains urgent work to protect, preserve and develop the Gaelic language in its traditional geographical heartlands, as well as continuing to encourage its acquisition and wide spread ubiquitous use as a community language.

Throughout this year, SMO has examined its future status and role, which is appropriate as we prepare for its 50th anniversary in 2023. That milestone year will bring the prospect of new legislation on Scotland's languages and the launch of a new National Gaelic Language Plan, in both of which SMO will play an important part. It will also see the launch of a refreshed strategy for SMO itself, on which a great deal of preparatory work and consultation has taken place during the 2021-22 year.

SMO has an ambition to become a self-governing, self-confident Gaelic academic institution. As part of that journey, conversion to Higher Education Institution status as a Small Specialist Institution would be a better reflection of SMO's function, and of the status of Gaelic in the social infrastructure of Scotland. It would also enable SMO to better focus its resources on its key mission. Continued dialogue on this topic with the Scottish Funding Council, the Scottish Government and UHI during the year has been fruitful, and in particular we have warmly welcomed UHI's expression of support for our ambition, and the SFC's and Government's continued engagement and encouragement. To

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

beachdan taiceil a thug OGE seachad mun amas againn, agus air mar a thug CMA agus an Riaghaltas brosnachadh dhuinn agus iad a' conaltradh rinn gu cunbhalach mu dheidhinn seo. Airson dèanamh cinnteach gum biodh ar modhan-riaghlaidh acadaimigeach freagarrach airson na h-inbhe ùir seo, rinn sinn obair sa bhliadhna a dh'fhalbh gus Seanadh ùr a chur air chois.

Bha buaidh a' ghalair mhòr-sgaoilte, Covid-19, fhathast ri fhaicinn ann an 2021-22 agus sinn a' fàs eòlach air an "àbhaist" ùir anns na cùrsaichean a bha gan teagasg air làrach an t-Sabhail Mhòir agus air astar. Le tuilleadh crìonaidh san eaconamaidh, b' fheudar dhuinn a-rithist a bhith tùrail is innleachdach agus sinn a' lorg thobraichean maoineachaidh ùra agus a' cumail dlùth rian air cosgaisean. Tha SMO a' cumail air a' lorg dhòighean gus dèiligeadh ri saoghal anns am faicear dùbhlain am pailteas, fhad 's a tha sinn fhathast a' gabhail ealla gun fhiaradh ri ar prìomh amasan.

Tha am Bòrd Stiùiridh a' cur luach mòr a-rithist san obair is sna h-oidhirpean dicheallach is dealasach a bhios luchd-obrach is oileanaich an t-Sabhail a' dèanamh. Tha iad uile rim moladh airson mar a dhèilig iad ri suidheachadh doirbh sa bhliadhna a chaidh seachad, agus gu h-àraidh an luchd-obrach a ghabh dleastanasan luchd-obrach eile os làimh, a bharrachd air na dleastanasan aca fhèin, fhad 's a bha daoine dheth no nuair a bha dreuchd bàn airson greis, suidheachadh a tha fhathast ag èirigh bho àm gu àm.

A dh'aindeoin nan duilgheadasan seo agus cnapan-starra eile a bha romhainn rè na bliadhna, bha ìrean coileanaidh gu math àrd ann a-rithist, an dà chuid ann am Foghlam Àrd-ìre agus Foghlam Adhartach. Bha deagh chuid oileanaich againn air làrach na Colaiste agus air-loidhne, ged a tha sinn fhathast a' mothachadh dhan bhuidh a th' aig na h-atharraichean, a rinneadh air curaicealam nan sgoiltean roimhe, air iarrtasan agus air na roghainnean a nì sgoilearan nuair a dh'fhàgas iad an sgoil.

Bha toraidhean fìor mhath a fhuaras san Fhrèam airson Sàr-mhathais ann an Rannsachadh (REF) 2021 a' toirt dearbhadh dhuinn air an obair rannsachaidh ionmholta a tha ga dèanamh aig SMO, agus air an obair chruaidh a rinn luchd-obrach air feadh na h-ùine air an deach sgrùdadh a dhèanamh – 2014-2021. Tha na toraidhean sin nan comharra air a' chliù eadar-nàiseanta a tha luchd-rannsachaidh an t-Sabhail air a chosnadh tron obair aca, agus sin a' cur ris an amas againn gum bi ìrean coileanaidh sàr-mhath againn daonnan.

ensure our academic governance is fit for this status, we have worked through the year on developing a new Senate body.

The impact of the Covid-19 pandemic continued to be felt in 2021-22 as adjustment to a new "normal" for on-campus and distance learning activities took place. In a yet further-constrained economic environment, it has been necessary again to be innovative and imaginative in identifying new revenue streams and in managing costs carefully. SMO continues to evolve its response to the increasingly challenging external environment, while keeping a clear focus on its core purpose.

The Board of Directors are ever-mindful and appreciative of the valued commitment of SMO's staff and students. All staff and students are to be praised in their handling of the difficult situation over this year, and in particular all those staff who have, in addition to their own duties, stepped up to cover the duties of others whether occasioned through absence or through difficulty in recruitment, which has continued to be a challenge.

Despite these and other obstacles during the year, educational performance was once again high, in both HE and FE. Student numbers both onsite and online were healthy, although we continue to note with concern the impact of changes to the school curriculum in prior years upon applications and routes taken by school leavers.

An impressive set of results in the Research Excellence Framework (REF) 2021 represented independent validation of the sheer quality of SMO's research output, and of the hard work by staff throughout the 2014 – 2021 assessment period. The results reflect the internationally-recognised distinction of SMO's research-active staff and their activity, and aligns with our aspiration for excellence in all that we do.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

Bha co-obrachadh agus innleachdas a-rithist glè fhollaiseach ann an obair an t-Sabhail sa bhliadhna a dh'fhalbh:

Collaboration and innovation continued to be key aspects of SMO's activities throughout the year:

- Ann an com-pàirt ri MG ALBA agus Bòrd na Gàidhlig, chaidh am pròiseact Speak Gaelic a chur air chois san Dàmhair 2021. Tha dleastanasan cudromach aig SMO sa phròiseact, leithid a bhith a' cruthachadh stuthan ionnsachaidh agus a' dèanamh cinnteach gu bheil a' cumail ri riaghailtean cànan coitcheann.
- Tha cothrom air a bhith aig milleanan de luchd-ionnsachaidh ùr air a' Ghàidhlig tro chom-pàirteachas ùr le Duolingo, agus rinneadh cinnteach cuideachd gum b' urrainn do luchd-ionnsachaidh gluasad bhon ghòireas ùr seo gu slighean ionnsachaidh eile gun duilgheadas sam bith.
- Tha barrachd chothroman againn do dh'oileanaich theagaisg a-nis, às dèidh dhuinn barantachadh fhaighinn air cùrsaichean leithid, MEd ann am Foghlam Gàidhlig. Tha sinn an dòchas leis an leudachadh seo gun urrainn dhuinn cuideachadh le bhith a' cur ris an àireimh de thidsearan Gàidhlig ùra air feadh Alba gus frithealadh air an iarrtas airson foghlam tro mheadhan na Gàidhlig.
- Tha sinn an dùil, le bhith a' toirt taic do lionra airson oifigearan leasachaidh Gàidhlig, gun èirich cothroman gus eòlas, fiosrachadh is goireasan a cho-roinn agus gun tèid ceanglaichean làidir agus bunait dhaingeann a thogail a chuidicheas an luchd-obrach cudromach seo.
- In partnership with MG Alba and Bòrd na Gàidhlig, the Speak Gaelic project launched in October 2021. SMO has had an integral role here, including in the development of materials and ensuring coherence with standard linguistic frameworks.
- A new partnership with Duolingo has contributed to opening up Gaelic to millions of new learners, as well as ensuring that this new entry point to Gaelic leads smoothly into established learning pathways.
- New course validations, such as the MEd in Gaelic Education, have expanded our educational repertoire. We look forward to building upon this work to make a greater contribution to increasing the supply of new Gaelic medium teachers across Scotland, a vital resource required to meet demand for Gaelic medium education.
- Our fostering of a network organisation for Gaelic development officers promises to provide opportunities for effective sharing of resources and learning as well as developing connectedness and resilience in these key roles.

Ri linn mar a tha farsaingeachd de dh'obair ga coileanadh leis an t-Sabhal, tha e furasta uaireannan dìochuimhneachadh mun bhuaidh shònraichte a th' aig SMO air feadh saoghal na Gàidhlig. Uaireannan, cha bhi càch a' toirt aithne cheart dhan bhuaidh sin, agus uaireannan cha bhi SMO fhèin ga dhèanamh follaiseach gu leòr. Tha sinn a' gabhail ris gum feum sinn oidhirp nas fheàrr a dhèanamh gus sanasachd shoilleir a dhèanamh air an obair againn agus sealltainn gu follaiseach dè a' bhuaidh a th' aig an obair sin. Bidh seo mar phàirt ùr den ro-innleachd a thèid a dheasachadh as ùr. Thathar a' dèanamh tòrr obrach cruaidh, agus cha bheag am feum a thig bhon obair sin. Feumaidh sinn

The sheer extent of SMO's activities can mean that the uniquely significant impact of SMO throughout the Gaelic "infrastructure" is sometimes obscured. It can be under-recognised by others, as sometimes by SMO itself. We acknowledge the need to engage, to communicate better these contributions and to articulate clearly their meaningful effects. This will form a new plank of our revitalised strategy in future. A very great deal of hard work is being undertaken, to very positive effect. We must celebrate that regularly, as well as advance it continually.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

sin a chomharrachadh gu cunbhalach, agus a dhèanamh follaiseach daonnan.

Bu toil leis a' Bhòrd Stiùiridh taing a thoirt do sgioba Gàidhlig Riaghaltas na h-Alba, Comhairle Mhaoinèachaidh na h-Alba, Foghlam Alba agus sgioba foghlaim RnA, Bòrd na Gàidhlig, Iomairt na Gàidhealtachd is nan Eilean, OGE agus dhan iomadh buidheann eile is dhan luchd-ùidhe airson an cuid taice a tha cho deatamach dhan iomairt gus a' Ghàidhlig agus a cultar a dhìon agus a neartachadh.

Mu dheireadh, bu toil leam, uair eile, taing a thoirt do na h-oileanaich agus dhan luchd-obrach uile airson a bhith cho dìcheallach agus airson na h-obrach ionmholta a rinn iad air feadh na bliadhna.

The Board of Directors would like to thank the Scottish Government Gaelic team, the Scottish Funding Council, Education Scotland and the SG education team, Bòrd na Gàidhlig, Highlands and Islands Enterprise, UHI and SMO's many other partners and stakeholders for their crucial ongoing support to protect and strengthen the Gaelic language and culture.

Finally, we would also like to thank once again all students and staff for their continued dedication and impressive drive for achievement throughout the year.

Aonghas G MacLeòid (Cathraiche)

Angus G MacLeod (Chair)

Ceann-latha

Date

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 gus foghlam 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 Earranta fo Bharantas a chur air bhonn agus chaidh dleasan uile an Urrais agus obair na Colaiste a ghabhail os làimh leis a' Chompanaidh bho 1 Lùnastal 2009. Fhuair an Companaidh cead am facal 'Earranta' fhàgail às bhon 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 uile 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 Iomlan a' sealltainn nan toraidhean airson na bliadhna bho 1 Lùnastal 2021.

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 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 2021.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

Ar Lèirsinn

San aithris air Lèirsinn na Colaiste thathar ag ràdh: Tha Sabhal Mòr Ostaig air cur roimhe a bhith na ionad cliùiteach far am bi sàr obair ga dèanamh gus cànan, cultar agus dualchas na Gàidhlig a thoirt air adhart; agus sinn a' toirt seachad chothroman ionnsachaidh, trèanadh is rannsachaidh fìor mhath tro mheadhan na Gàidhlig; agus sinn cuideachd ag obair còmhla ri agus a' conaltradh ri daoine, coimhearsnachdan agus gnothachasan ann an dòighean innleachdach gus piseach a thoirt air cùisean sòisealta, cultarach agus eaconamach. 'S e ionad foghlaim is gnothachas làn-Ghàidhlig a th' anns a' Cholaiste, agus 's e prìomh amas na Colaiste, a' Ghàidhlig a ghleidheadh, a dhìon agus 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-charthannais 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 an 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 foghlaim 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

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

Cinn-uidhe Ro-innleachdail

Tha na h-amasan ro-innleachdail a leanas ann am Plana Ro-innleachdail Sabhal Mòr Ostaig airson

Mission Statement

The College's mission statement reads: Sabhal Mòr Ostaig is committed to being a centre of excellence for the development and enhancement of the Gaelic language, culture and heritage; by providing quality educational, training and research opportunities through the medium of Scottish Gaelic; and, by interacting innovatively with individuals, communities and businesses, to contribute to social, cultural and economic development. The College is an all-Gaelic educational institution and business, and the College's prime objective is to maintain, support and develop the Gaelic language.

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.

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

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's 5-year Strategic Plan 2017-2022 has the following strategic aims to fulfil its mission as a national and international centre of

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

2017-2022 gus a lèirsinn a thoirt gu buil mar an t-ionad nàiseanta airson cànan is cultar na Gàidhlig:

1. **Teagasg agus ionnsachadh:** A' libhrigeadh foghlam aig ìre fìor àrd agus a' cur ri àireamh nan oileanach air làrach na Colaiste, air astar agus air na cùrsaichean goirid. Nì sinn sin ann an co-bhuinn ri luchd-compàirt agus sinn a' leasachadh is a' leudachadh curraicealam na Colaiste agus tro bhith a' cruthachadh chothroman ionnsachaidh ùra sàr-mhath.
2. **Rannsachadh, sgoilearachd agus co-roinn eòlais:** A' dèanamh sàr rannsachadh is obair sgoilearachd agus a' dèanamh feum den eòlas a gheibhear bhon rannsachadh sin ann an dòighean cruthachail gus togail air na cothroman leasachaidh a th' ann.
3. **Leasachaidhean cultarail, cruthachail agus coimhearsnachd:** A' cur phròiseactan is iomairtean tarraingeach air chois còmhla ri muinntir na Gàidhlig tro obair a nì leasachadh is leudachadh air sgilean cànan is obrach, tro chothroman co-obrachaidh agus tro bhith a' neartachadh nan ceanglaichean eadar foghlam agus coimhearsnachdan.
4. **An Oighreachd is seirbheisean:** A' stèidheachadh àrainneachd Ghàidhlig far am bi a' Ghàidhlig na cànan làitheil air làrach na Colaiste agus far am bi goireasan, toglaichean, seirbheisean agus àiteachan-fuirich ann a chuireas agus a chumas taic ris an fheallsanachd sin.
5. **Seasmhachd is riaghladh:** A' cur ri bun-structar agus modhan-riaghlaidh a tha làidir agus seasmach agus a chumas ri feallsanachd na Colaiste mar àite-obrach Gàidhlig agus àrainneachd ionnsachaidh Ghàidhlig.

excellence for the Gaelic language and culture:

1. **Teaching and learning:** Delivering education at the highest level and increasing student numbers on campus, via distance learning and on short courses. We will do this in conjunction with partners by developing the College's curriculum and by creating new learning opportunities of the highest quality.
2. **Research, scholarship and knowledge transfer:** Conducting the highest levels of research and scholarship and utilizing knowledge gained from that research creatively in order to build upon development opportunities.
3. **Cultural, creative and community development:** Creating attractive projects and ventures with the Gaelic community through language and work skills development, through the co-operation opportunities and through strengthening of links between education and the community.
4. **Estates and services:** Creating a Gaelic environment where Gaelic is established as the language of everyday use on campus and where facilities and buildings, services and accommodation maintain and support that philosophy.
5. **Sustainability and governance:** Contributing to infrastructure and governance structures that are robust and sustainable and that adhere to the philosophy of the College as a Gaelic workplace and a Gaelic learning environment.

Lèirmheas obrachaidh airson na bliadhna a chrìochnaich air 31 Iuchar 2022 Operating review for the year ended 31 July 2022

Adhartas mu choinneimh targaidean an Aonta airson Bhuilean airson 2021-22

Sa Bhliadhna Acadaimigich (BA) 2021/22, dh'aontaich a' Cholaiste na prìomh thoraidhean a leanas bho a h-Aonta airson Bhuilean a libhrigeadh (gheibhear barrachd fiosrachaidh sna h-earrainnean freagarrach):

Progress against Outcome Agreement targets for 2021-22

In AY 2021/22 the College agreed to deliver the following priority outputs in its Outcome Agreement (further detail is provided in the relevant sections):

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

- àrdachadh a thoirt air an àireimh de luchd-ionnsachaidh a tha a' dèanamh phrògraman FA aig SMO gu 1,000 creideas sa BhA 2021-22 (b' e 799 creideas a bha sa bhuidseat); AIR A CHOILEANADH – *Ged a chaidh aithris a dhèanamh air 938 gu h-oifigeil, chaidh 68 creideas a bharrachd a libhrigeadh air cùrsaichean ciùil goirid, ach chaidh am fàgail a-mach às na creideas oifigeil air adhbharan teicnigeach.*
- a' dèanamh adhartas mu choinneimh bhuilean PCNG buntainneach a thaobh Foghlam, Coimhearsnachdan agus an t-Àite-obrach tro obair le sgoiltean, inbhidh 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 –
- 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; AIR A CHOILEANADH GU ÌRE – *bha e fhathast doirbh coinneachadh ri sgoilearan aghaidh-ri-aghaidh ann an sgoiltean ri linn Covid-19, ach chaidh co-chonaltradh a chumail gu cunbhalach tro na meadhanan sòisealta agus seiseanan beò le C&F.*
- a' cumail oirnn a' libhrigeadh na h-aon àireimh de chùrsaichean goirid FA Gàidhlig a bhios a' Cholaiste a' toirt seachad gus barrachd cothroman a thoirt do dhaoine fileantas a ruighinn agus gus barrachd cothroman ionnsachaidh a thabhann; AIR A CHOILEANADH – *Thòisich na cùrsaichean goirid Gàidhlig a-rithist airson 8 seachdainean aig Àm na Càisge agus as t-Samhradh 2022, ged nach robh uiread dhaoine ann an coimeas ris na bliadhnaichean ro Chovid.*
- a' cumail oirnn a' toirt leasachadh is leudachadh air ar n-obair rannsachaidh, àrainneachd rannsachaidh a tha ga sior leasachadh agus ag ullachadh airson an ath Fhrèam airson Sàrmhathais ann an Rannsachadh (REF). AIR A CHOILEANADH – *barrachd àiteachan airson oileanaich fhor-cheuma, tachartas trèanaidh air a chumail airson oileanaich PhD ann an Eòlas Ceilteach agus tha planadh airson an ath REF a' dol air adhart.*
- increase the number of learners undertaking SMO FE programmes to 1,000 credits in AY 2021/22 (actual budgeted 799 credits); *ACHIEVED - Although 938 credits were formally reported, a further 68 credits were delivered on music short courses, but were excluded from formal credits reporting for technical reasons.*
- 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 –*
- 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; *PARTIALLY ACHIEVED - face to face engagement in schools has continued to be difficult due to Covid-19 restrictions, but there has been ongoing engagement through use of social media and live Q&A sessions.*
- maintain the number of Gaelic-language FE short courses provided by the College to provide more opportunities to gain fluency and increased access to learning; *ACHIEVED – Gaelic language short courses returned for 8 weeks at Easter and in the Summer of 2022, although with restricted numbers compared to pre-Covid years.*
- continue to develop research activities, the development of a research environment and commence preparations for the next Research Excellence Framework (REF). *ACHIEVED - the expansion of post graduate places, the delivery of a successful training event for Celtic Studies PhD students and planning for the next REF in place.*

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

- 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. [Thug bacaidhean Chovid buaidh air seo ann an 20-21]. AIR A CHOILEANADH – thòisich obair choimeirsealta a-rithist ann an 2021-22, agus mar thoradh air sin bha còrr beag ann an teachd-a-steach na bliadhna. Chuir barrachd dhaoine gun Ghàidhlig eòlas air a' chànan is an cultar tro thaic do dh'iomairtean leithid Duolingo agus Speak Gaelic, agus bha barrachd chothroman co-chonaltraidh ann air an làraich, le leithid bhuidhnean a bha a' tadhal oirnn.
- ensure the continued sustainability of the College by sustaining commercial income and increasing non-Gaelic speakers' exposure to Gaelic language and culture. [Covid restrictions have impacted on this for 20-21]. *ACHIEVED* – commercial activities were resumed in 2021-22, helping the College achieve a small income surplus for the year. Non-Gaelic speakers exposure is being increased by supporting initiatives like Duolingo and Speak Gaelic, and expanding engagement opportunities on site, including with visiting tour groups.

Àireamh nan Oileanach

Chuir a' mhòr, mhòr-chuid de na h-oileanaich crìoch air a' chùrsa no air an ionnsachadh aca gu soirbheachail agus tha a h-uile neach-obrach agus oileanach airidh air am moladh airson na rinn iad airson dèanamh cinnteach gun robh àrainneachd ionnsachaidh shàbhailte ann sa bhliadhna a dh'fhalbh nuair a bha bacaidhean Chovid ann a-rithist.

Cùrsaichean Fo-cheuma

Choilean SMO a thargaid airson 102 Oileanach FTE Stèidhichte ann an Alba air an Teagasg ann an 2021-22, àrdachadh 20% bho 2020-21. Tha àireamhan a' chùrsa air astar, CertHE An Cùrsa Adhartais, a' dol am meud fhathast le 121 oileanaich clàraichte (110 ann an 2020-21). 'S e àireamh iomlan nan Oileanach FTE Fo-cheuma airson 2021-22 138, an coimeas ri 124 FTE ann an 2020-21.

Cùrsaichean For-cheuma air an Teagasg

Chùm sinn oirnn a' stiùireadh mar a chaidh an PGCert/Dip Streap a lìbhrigeadh ann an com-pàirt ri Oilthigh Obar Dheathain. Thug sinn bàrr air an targaid a bh' againn de 12 oileanach airson 2021-22, agus le taic bho Riaghaltas na h-Alba, chaidh againn air àite a thabhan do dhithis oileanach a bharrachd airson an teisteanais seo.

Foghlam Adhartach

Rinneadh na b' fheàrr na an targaid a bh' ann an Aonta Bhuilean SMO airson 799 creideasan FA ann an 2021/22, chaidh 938 creideasan a choileanadh (2020/21: 910). Thòisich cuid de na Cùrsaichean Goirid a-rithist ann an 2021/22. Fhuaras 90% de na creideasan tron Chùrsa Inntrigidh agus 10% dhiubh tro na Cùrsaichean Goirid (2020/21: 100% tron Chùrsa Inntrigidh air sàillibh nach robh Cùrsaichean Goirid air làrach na Colaiste ri linn Chovid). Bha

Student Numbers

The vast majority of students completed their studies successfully and all staff and students deserve credit for their efforts to ensure a safe learning environment during the past session which was again impacted by Covid restrictions.

Undergraduate

SMO achieved its target of 102 FTEs Scottish Domiciled Taught Students for 2021-22, a growth of 20% from 2020-21. The distance-learning course, CertHE An Cùrsa Adhartais, continues to grow with a total of 121 students registered (110 in 2020-21). The total number of Undergraduate FTEs for 2021-22 is 138 FTEs as compared to 124 FTEs in 2020-21.

Taught Postgraduate

We continued to lead the delivery of the PGCert/Dip Streap in partnership with the University of Aberdeen. We exceeded our target of 12 students for 2021-22, and with the support of the Scottish Government, were able to offer places to an additional two students for this award.

Further Education

The 2021/22 FE credit target of 799 per SMO's Outcome Agreement was exceeded with 938 credits achieved (2020/21: 910). With the return of some Short Courses in 2021/22, the split between An Cùrsa Inntrigidh and Short Courses was 90%:10% (2020/21: 100% An Cùrsa Inntrigidh as there were no onsite Short Courses that year due to Covid). Foundation Apprenticeships have continued in Digital Media and Children and Young People.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

Preantasachdan Tòiseachaidh ann a-rithist sna Meadhanan Didseatach agus Clann is Daoine Òga.

Ann an 2021/22, bha 196 oileanaich clàraichte air a' Chùrsa Inntigridh (2020/21: 224), ach chaidh barrachd chreideasan a choileanadh na an-uiridh agus bha ìre chreideasan nas àirde ann airson oileanaich.

Cùrsaichean Goirid 2022

Libhrig Sgioba nan Cùrsaichean Goirid taghadh farsaing de chùrsaichean air-loidhne agus aghaidh-ri-aghaidh thar na bliadhna. Chuir iad air dòigh Seachdain nan Teaghlach air-loidhne thairis air trì latha agus chùim iad Seachdain nan Deugairean, ann an com-pàirt ri Comhairle na Gàidhealtachd.

Tharraing na Cùrsaichean Goirid aig àm na Càisge àireamh na b' lugha nan àbhaist de dh'oileanaich, le 100 an làthair, ri linn mar a bha Covid fhathast a' toirt buaidh air mar a ghabhadh clasaichean a chumail. Ged a bha àireamhan oileanach fhathast air an cuingealachadh, bha barrachd oileanaich a' frithealadh Cùrsaichean Goirid an t-Samhraidh ann an 2022, le 380 clàraichte, agus dh'fhàg sin an t-àite gu math na bu bheothaile am-bliadhna.

Leasachaidhean a thaobh Teagaisg is Ionnsachaidh

Rinn sinn adhartas math le prìomhachasan ann an 2021/22. Tha sinn a' leantainn oirnn leis a' phrògram-obrach na ceumannan Gàidhlig sa Sgeama sa Bhliadhna Acadaimigich 2022/23. Tha sinn a' cumail oirnn a' leudachadh air a' chonaidh a th' againn leis na h-oileanaich agus sinn ag obair ann an com-pàirt ri Comann nan Oileanach.

Tha sinn a' dèanamh obair mhòr a thaobh chothroman ionnsachaidh cànanais coimhearsnachd do dh'inbich, tro bhith a' dèanamh tuilleadh leasachaidh air aon de ar prìomh chùrsaichean, An Cùrsa Inntigridh, agus tro bhith a' stiùireadh na h-obrach gus susbaint acadaimigeach a chruthachadh do SpeakGaelic. Bha e na thoileachas dhuinn cuideachd gun robh sinn am measg na feadhna a libhrig na ciad chlasaichean airson SpeakGaelic, a thòisich san Dàmhair 2021.

Tha sinn cuideachd air gabhail ri cùmhnannt le Duolingo gus togail air an obair ionmholta a rinn Sgioba Leasachaidh Gàidhlig Duolingo sna bliadhnaichean a dh'fhalbh.

Faodar toirt fa-near do na leanas:

- **Oideas** – Thòisich sinn an sreath pod-chraolaidh ùr seo air foghlam Gàidhlig san Dàmhair 2021.

In 2021/22, An Cùrsa Inntigridh had 196 students registered (2020/21: 224), although they delivered more credits than the prior year, with a higher rate of credits per student.

Short Courses 2022

Our Short Courses Team delivered a range of online and face-to-face courses over the past session. They delivered Seachdain nan Teaghlach, Gaelic Family Week, in an online format over three days and Seachdain nan Deugairean, Gaelic Teenagers Week, in partnership with the Highland Council.

The Easter Short Courses programme attracted a lower number of students this year, with 100 attending, as Covid still impacted on the running of classes. Although class numbers were still restricted Summer Short Courses in 2022 attracted greater numbers, with 380 enrolled, creating much more of a buzz on campus.

Teaching and Learning Developments

We made good progress with priorities for 2021/22. We are continuing the programme of work following the Gaelic and Related Studies review with planned re-approval of the Scheme in Academic Year 2022/23. We continue to focus on developing our student engagement activity by working in partnership with Comann nan Oileanach.

We are making significant contributions to adult language and community learning provision, through the redevelopment of our flagship course, An Cùrsa Inntigridh, and through leading the academic content creation for SpeakGaelic. We were also pleased to be one of the first course providers of SpeakGaelic classes, launched in October 2021.

We have also entered into a contract with Duolingo in order to build on the fantastic work done by the Duolingo Gaelic Development Team over the past years.

The following can be noted:

- **Oideas** - We launched this new Gaelic education podcast series, in October 2021. Oideas is the

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

Thàinig Oideas gu bith mar thoradh air Com-pàirteachas le Comhairle na Gàidhealtachd.

outcome of a Partnership with Highland Council.

- **SpeakGaelic** – Chuir ar sgioba de luchd-sgrìobhaidh a' chùrsa, fo stiùir a' Mhanaidseir Ionnsachaidh Inbhich aig LearnGaelic, crìoch air a' churraicealam A1-A2 airson na h-iomairt nàiseanta seo: pròiseact a tha fo stiùir MG ALBA agus a tha na chom-pàirteachas sa bheil am BBC agus SMO an sàs agus a thòisich san Dàmhair 2021. Tha an sgioba a-nis an sàs ann a bhith a' cruthachadh nan stuthan airson B1 is B2, agus tha iad a' cuideachadh le bhith a' libhrigeadh chlasaichean coimhearsnachd.
- **An Cùrsa Inntigridh** – chaidh Co-òrdanaiche Cùrsa làn-ùine fhasadh gus leasachadh a' Chùrsa Inntigridh a stiùireadh, a' gabhail a-steach trèanadh is taic do dh'oidean agus a bhith a' cruthachadh ghòireasan didseatach ùra agus a' leudachadh air an fheadhainn a th' ann.
- **Sgrùdadh a' Churraicealaim** – Rinn sinn adhartas le **Ceum BA ùr ann an Gàidhlig le roghainnean spèisealta**, agus dùil againn ri aonta airson 22/23.
- Thòisich sinn **PDA ann an Sgilean Eadar-theangachaidh** san Dàmhair 2021, agus 9 oileanach a' dèanamh a' chùrsa.
- Chaidh aonta a chur ri ceum ceithir-bliadhna ùr ann am foghlam thidsearan, **BA (le Urram) Gàidhlig agus Foghlam**, agus bithear ga theagasg bho 22/23.
- Rinn sinn ùrachadh air dà chùrsa airson leasachadh leantainneach proifeiseanta ann an Leasachadh Cànan agus Leasachadh Coimhearsnachd.
- Chuir sinn aonta ri **MEd ann am Foghlam Gàidhlig** sa Chèitean 2022. Thathar a' teagasg a' chùrsa sa bhliadhna acadaimigich seo.
- Fhuair sinn aonta gus **SVQ2 agus SVQ3 ann an Cùram Sòisealta – Clann is Daoine Òga** a thabhann.
- **Com-pàirteachas** – tha sinn ag ùrachadh ar com-pàirteachais le Oilthigh Cheap Breatainn agus Colaisde na Gàidhlig, Alba Nuadh an-dràsta. Tha sinn an dùil a dh'aithghearr na h-aontaidhean againn le Oilthigh Dhùn Èideann agus Ollscoil Luimnigh ann an Èirinn ùrachadh airson gum faod oileanaich iomlaid a dhèanamh. Bha sinn glè thoilichte Meòrachan Tuigse
- **SpeakGaelic** – Our team of course developers, overseen by the LearnGaelic Adult Learning Manager, have completed the A1-A2 curriculum for this national initiative, a project 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 B1 and B2 materials, as well as supporting the roll-out of community classes.
- **An Cùrsa Inntigridh** – we appointed a new full-time Course Co-ordinator to oversee the development of An Cùrsa Inntigridh, including training and tutor support and the creation and expansion of digital resources.
- **Curriculum Review** - We progressed the development of a new **BA Gaelic degree with specialist options**, with approval scheduled for session 22/23.
- We successfully launched the **PDA in Sgilean Eadar-theangachaidh (Translation Skills)** in October 2021, with a cohort of 9 students.
- A new four-year teacher education degree **BA(Hons) Gaelic and Education** programme was approved and will be delivered from 22/23.
- We renewed two continued professional development courses in Language Development and Community Development.
- We approved an **MEd in Gaelic Medium Education** in May 2022. The course is being delivered in the current session.
- We were approved to offer the **SVQ2 and SVQ3 in Social Care – Children and Young People**.
- **Partnerships** – we are in the process of renewing our partnership agreements with University of Cape Breton and the Gaelic College Nova Scotia. We will shortly be seeking to renew agreements for student exchanges with the University of Edinburgh and Limerick University, Ireland. We are delighted to have agreed a Memorandum of Understanding to guide our partnership work with

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

aontachadh a stiùireas ar n-obair chom-pàirteach le Comann Eachdraidh Uibhist a Tuath.

Comann Eachdraidh Uibhist a Tuath (CEUT).

Rannsachadh

Tagradh airson an Fhrèam airson Sàr-mhathais ann an Rannsachadh 2021

San tagradh aig UHI airson Nuadh-chànanan agus Cànanachas bha naodhnar luchd-rannsachaidh Gàidhlig, agus ochdnar dhiubh sin bho sgioba rannsachaidh SMO agus aon neach bho Institiud nan Saidheansan Cànan ann an Inbhir Nis. Bha an obair aca a' gabhail a-steach raon farsaing de chuspairean leithid cànan, litreachas, ceòl, eachdraidh, feallsanachd agus ealain, agus foghlam na Gàidhlig agus mar a tha Gàidhlig ga cleachdadh ann an coimhearsnachdan an latha an-diugh.

Uile-gu-lèir, chaidh an tagradh airson Nuadh-chànanan agus Cànanachas a mheasadh aig ìre gu math nas àirde na an tagradh ann an 2014. An turas seo, chaidh 77% den rannsachadh a mheasadh aig na h-ìrean as àirde – am measg an rannsachaidh as fheàrr air an t-saoghal no sàr-mhath aig ìre eadar-nàiseanta – an coimeas ri 61% ann an 2014. Chaidh 86.7% de dh'obair an sgioba a chaidh fhoillseachadh a mheasadh aig an dà ìre as àirde, le 20% am measg an rannsachaidh as fheàrr air an t-saoghal, agus 66.7% air a mheasadh sàr-mhath aig ìre eadar-nàiseanta. Chaidh an 13.3% a mheasadh fìor mhath.

Oileanaich Fhor-cheuma

Chùm SMO orra a' neartachadh foghlam for-cheuma na Colaiste agus a' cur ri àireamhan nan oileanach san roinn seo. Shoirbhich leinn le bhith a' gleidheadh thabhartasan maoineachaidh PhD am-bliadhna, agus sinn a' faighinn trì tabhartasan ùra bho bhuidhnean maoineachaidh nàiseanta: aon sgoilearachd (làn-ùine) tron fharpais Fhosgailte aig SGSAH, aonan (pàirt-ùine) bho Urras Charnegie, agus aonan eile (làn-ùine) tro Sgeama Co-obrachail Thabhartasan Dotaireachd AHRC, ann an com-pàirt ri Taighean-tasgaidh Nàiseanta na h-Alba. Tha iad seo, còmhla ris an sgoilearachd CDA bhon SGSAH a ghlèidh sinn mu thràth, a' ciallachadh gu bheil ceathrar oileanach PhD againn a-nis (tha aon oileanach eile a tha air a' bhliadhna mu dheireadh aige air am PhD aige a chur a-steach agus nì esan am measadh *viva voce* ron Nollaig). Rinn a' chiad oileanach MRes aig SMO dìon gu soirbheachail air an tràchdas MRes aice sa Ghiblean 2022, agus tha aon oileanach MRes againn a tha a' leantainn orra agus oileanach MRes ùr a tha air tòiseachadh.

San Ògmhios 2022, chùm SMO (ann an com-pàirt ri Roinn na Ceiltis is Gàidhlig, Oilthigh Ghlaschu agus

Research activities

Research Excellence Framework 2021 submission

UHI's submission to the Modern Languages and Linguistics category consisted of nine Gaelic researchers, eight from SMO's research team and one based in the Language Sciences Institute, Inverness. Their work covered an extensive range of subjects including Gaelic language, literature, music, history, philosophy and art, education, and the use of Gaelic in present-day communities.

Overall, the Modern Languages and Linguistics submission achieved a markedly improved rating compared to its previous submission in 2014. This time, 77% of its research has been judged to be in the highest categories—world leading or internationally excellent—contrasting with the 61% secured in 2014. 86.7% of the team's published work was placed in the two highest ratings, with 20% assessed as world-leading, and 66.7% internationally excellent. The remaining 13.3% was rated very good.

Postgraduate students

SMO has continued to strengthen postgraduate provision and numbers. We achieved significant success in this year's awards of PhD funding, receiving three new awards from national funding bodies; one studentship (full-time) through SGSAH's Open competition, one (part-time) through the Carnegie Trust, and one (full-time) through the AHRC's Collaborative Doctoral Award Scheme, in partnership with National Museums Scotland. These add to our existing SGSAH CDA studentship, bringing our current total of PhD students to four (one additional final-year student has submitted his PhD and will undergo his viva voce examination before Christmas). SMO's first MRes student successfully defended her MRes thesis in April 2022, and we have one continuing and one new MRes student.

In June 2022 SMO (in partnership with Celtic and Gaelic, University of Glasgow and the National Trust

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

Urras Nàiseanta na h-Alba) an tachartas trèanaidh deireannach aig Com-pàirteachas Co-obrachail Dotaireachd AHRC airson Eòlas Ceilteach do dh'oileanaich, luchd-ceuma agus stiùirichean PhD an sàs ann an Eòlas Ceilteach. Mar phàirt den tachartas bha bùithtean-obrach ann, tachartasan is cothroman trèanaidh Gàidhlig, agus turas dhan tasglann bheul-aithris ann an Taigh Chanaigh.

Òraidean is foillseachaidhean

Bha luchd-obrach SMO gu mòr an sàs a-rithist ann an saoghal an rannsachaidh, gu nàiseanta agus gu h-eadar-nàiseanta. Thug iad seachad prìomh òraidean aig Acadamh Ríoga na hÉireann (Stiùbhart) agus Còmhdaidh Litreachas Albannach na Cruinne, Prague (Mac a' Phearsain), agus thug iad seachad òraidean rannsachaidh aig prìomh thachartasan cultarach air feadh na Gàidhealtachd agus na h-Alba agus ghabh iad pàirt anna – tachartasan leithid Ceòlas (Cheape), Blas (Stiùbhart), Faclan (Cheape) agus Orcastra Jazz Nàiseanta na h-Alba (Bateman).

Am measg nan sgrìobhaidhean cudromach a chaidh fhoillseachadh thar na bliadhna bha Ainmean Tuineachaidh Leòdhais leis an Àrd-ollamh Richard Cox, a ghlèidh Duais Dhòmhnaill Meek aig Comhairle nan Leabhraichean airson an leabhair neo-fhicsein as fheàrr ann an 2022. Cuideachd, chaidh sreath de dh'artaigilean brioghmhor air litreachas Gàidhlig na seachdamh linn deug is na h-ochdamh linn deug fhoillseachadh leis an Ollamh Dòmhnall Uilleam Stiùbhart ann an *The Oxford History of British and Irish Catholicism, Volume II: Uncertainty and Change, 1641–1745*, agus *The Edinburgh Companion to Scottish Literature in the Long Eighteenth Century*.

Pròiseactan Rannsachaidh

Ceum-bàrdachd Gàidhlig – shoirbhich leis an iarrtas aig SMO dhan Mhaoin airson Iomlaid Eòlais Innleachdach aig OGE gus slighe bhàrdachd Ghàidhlig a dhealbhadh dhan Eilean Sgitheanach le taic bho VisitScotland. Bithear a' cruthachadh mhapaichean didseatach agus saoghal leasaichte tro theicneòlas gus an urrainn do luchd-tadhail dualchas litreachais an eilein a rannsachadh fhada 's a tha iad a' siubhal.

Chaidh crìoch a chur air Aiseag: com-pàirteachas eadar luchd-rannsachaidh SMO agus Tobar an Dualchais a bha a' coimhead air foghlam cultarach Gàidhlig ann am FMG agus a' bhuaidh a th' aige air an foghlam sin. Chaidh agallamhan a chumail ann an diofar sgoiltean san Eilean Sgitheanach agus sna h-Eileanan Siar, chruthaich TaD goireasan sgrìobhte agus clàraidhean le fuaim is film, agus chùim iad bùithtean-obrach do sgoilearan ann am P6-ÀS2.

for Scotland) hosted the final AHRC Celtic Studies Collaborative Doctoral Partnership training event for Celtic Studies PhD students, alumni and supervisors, including workshops, Gaelic-specific training activities and opportunities, and a visit to the folklore archives at Canna House.

Lectures and publications

SMO staff have continued to play an important part in national and international research communities, and have delivered plenary and keynote lectures at the Royal Irish Academy (Stiùbhart), the World Congress of Scottish Literatures, Prague (Mac a' Phearsain), as well as contributing research talks and collaborations to key cultural events and organisations across the Highlands and Scotland more widely, including Ceòlas (Cheape), Blas (Stiùbhart), Faclan (Cheape), Scottish National Jazz Orchestra (Bateman).

Significant publications over the year include Prof. Richard Cox's Ainmean Tuineachaidh Leòdhais/The Settlement Names of Lewis, which received the Donald Meek Prize from the Gaelic Books Council as the best non-fiction book of 2022, and a series of significant articles of on seventeenth and eighteenth century Scottish Gaelic literature by Dr Dòmhnall Uilleam Stiùbhart as contributions to *The Oxford History of British and Irish Catholicism, Volume II: Uncertainty and Change, 1641–1745*, and *The Edinburgh Companion to Scottish Literature in the Long Eighteenth Century*.

Research Projects

Ceum-bàrdachd Gàidhlig – SMO was successful in its application to the Knowledge Exchange Innovation Fund at UHI to develop a Gaelic poetry trail for the Isle of Skye with support from Visit Scotland. This project will utilise digital maps and augmented reality to enable visitors to explore literary heritage as they travel through the island.

Aiseag, a collaborative project between SMO researchers and Tobar an Dualchais, exploring the provision and impact of Gaelic cultural education in GME settings, was completed; interviews with teachers were completed at selected schools in Skye and the Western Isles, and TaD produced printed and audio-visual resources, conducting a programme of workshops with students in P6-S2.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

Lionra nan Oifigearan Gàidhlig

Ghlèidh Sabhal Mòr Ostaig, ann an co-bhuinn ri Oilthigh Obar Dheathain agus Comunn na Gàidhlig, cùmhnant bho Bhòrd na Gàidhlig gus lionra nàiseanta ùr a stèidheachadh do dh'oifigearan leasachaidh Gàidhlig. Sa bhliadhna a dh'fhalbh chaidh an lionra a chur air chois agus a chur an gnìomh, agus chaidh dreachd den aithisg dheireannaich a chur gu Bòrd na Gàidhlig. Cuideachd, chaidh an lionra a chur fo stiùir nan oifigearan, agus 's iad fhèin a-nis a bhios a' cumail rian air cùisean sa chiad lionra dhreuchdail do dh'oifigearan Gàidhlig ann an Alba.

Leasachaidhean Oighreachd

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

- Sgeadachadh as ùr air 48 seòmraichean-cadail airson oileanaich, àiteachan poblach agus 3 seòmraichean-teagaisg aig Àrainn Chaluim Chille. An lùib na h-obrach sin, chaidh peantadh a dhèanamh, còmhdaichean ùrlair ùr a chur sìos agus àirneis ùr a chur sna seòmraichean-cadail;
- Chaidh dà sheada-stòraidh airson bhaidhsagalan a cheannach agus a thogail, le taic bho thabhartas bho Bhaidhsagalachd na h-Alba. Bidh a' Cholaiste a' cur air adhart nam buannachdan, a thaobh slàinte is math dhaoine, a thig bho bhaidhsagalachd am measg oileanaich, luchd-obrach agus luchd-tadhail, agus bidh na goireasan ùra seo feumail a thaobh sin;
- Lean an obair airson aonta oifigeil fhaighinn bho na buidhnean poblach freagarrach gus an gabhadh iad an t-uallach airson goireasan-uisge agus rathaidean na Colaiste sa Chill Bhig os làimh. Tha seo fìor chudromach a thaobh a bhith a' gabhail nan cothroman a th' ann airson tuilleadh leasachaidhean calpa a chur an sàs air an làraich, leithid, sa gheàrr-ùine, goireas coimhearsnachd ùr le parcadh is seirbheisean do bhanaichean-campachaidh a ghabhas 8 carbadan; agus tuilleadh taigheadais coimhearsnachd le suas ri 14 dachaighean.
- 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. B' e àireamh iomlan sgaoilidhean carboin na Colaiste airson na bliadhna seo, a chaidh aithris do Riaghaltas na h-Alba, 302 tunna de CO₂;

Gaelic Officers Network

Sabhal Mòr Ostaig, in collaboration with the University of Aberdeen and Comunn na Gàidhlig, were successful in winning a contract from Bòrd na Gàidhlig to set up a new national network of Gaelic development officers. During the past year the network was established and run, and now the draft final report has been submitted to Bòrd na Gàidhlig. Also, the network has now been successfully transferred to the officers themselves for them to take forward, as Scotland's first professional development network for Gaelic language officers.

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 48 student bedrooms, shared public spaces and 3 teaching rooms at the College's Àrainn Chaluim Chille shoreside campus. This comprised painting, new floor coverings and new bedroom furniture;
- The purchase and installation, with the help of grant assistance from Cycle Scotland, of 2 new purpose-built cycle storage sheds to help with the College's ongoing promotion of the health and wellbeing benefits of cycling to its students, staff and visitors;
- Work continued to formalise the adoption by the relevant public agencies of the College's water treatment works and roads infrastructure at Kilbeg. This is crucial in unlocking the opportunities for further capital development of the site which include in the short-term a new 8-berth community facility for campervan parking and servicing; and a further phase of much-needed new community housing of up to 14 units;
- 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. The College's gross carbon emissions for the year as reported to The Scottish Government was calculated as 302 tonnes CO₂;

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

- Feumaidh a' Cholaiste obair-chàraidh mhòr agus èiginneach a dhèanamh air Fàs, An t-Ionad airson nan Gnìomhachasan Cruthachail is Cultarach, a chaidh a dhùnadh sa bhliadhna a dh'fhalbh rinn dhuilgheadasan le structar an togalaich. Am measg na h-obrach a tha dhìth tha: obair-chàraidh air milleadh a thachair ri linn uisge a bha a' tighinn a-steach thar ùine fhada; agus piosan cudromach de phannalan cloiche agus den structar stàilinn a neartachadh ri linn einnseanaireachd uireasbaidheach. Phàigh a' Cholaiste airson rannsachaidhean teicnigeach glè chudromach sa bhliadhna a dh'fhalbh gus stiùireadh a thoirt dhan obair a tha dhìth san togalach fhad 's a bha còmhraidhean a' leantainn le ar luchd-compàirt a bhios a' toirt maoinachadh calpa dhuinn.
- The College needs to undertake major and urgent repairs to its Fàs Centre for Creative & Cultural Industries, which was closed for use during the year, due to these issues. These include measures to repair the long-running effects of significant water ingress; and the strengthening of key sections of masonry panels and structural steel as have been found to be under-engineered. The College commissioned crucial technical investigations in the year to inform the work to all these areas of the building while in parallel discussions with our capital funding partners are continuing.

Fiosrachadh air a' Chill Bhig, baile ùr le taigheadas

'S e a th' anns a' Chill Bhig, a' chiad bhaile 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 bhios seasmhach agus anns am bi daoine a' fuireach a tha 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 an companaidh priobhaideach, James MacQueen's Earranta, 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 as t-Fhoghar 2022.

Leabharlann Nàiseanta na Gàidhlig

Thuir an Ridire Iain Nobail, a stèidhich a' Cholaiste bho thùs, gur e 'a' chiad bheachd-smuain' a bh' aige a thaobh Sabhal 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.

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 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 is now beginning on site in Autumn 2022.

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.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

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 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

Bha atharraichean ann aig Faclair na Gàidhlig ann an 2021-22. Leig an Stiùiriche Faclaireachd dhith a dreuchd às dèidh cha mhòr 20 bliadhna san dreuchd san Iuchar 2022. Mar ullachadh airson sin, chaidh bùithtean-obrach a chumail do luchd-obrach agus do Bhuill nan Comataidhean le neach-comhairle bhon taobh a-muigh gus beachdachadh air planaichean airson an ama ri teachd, agus gus cuideachadh le bhith a' dealbh a' phlana ghnìomhachais a tha ga dheasachadh airson na h-ùine Lùnastal 2023 – Iuchar 2028. Rinneadh adhartas le bhith a' cruthachadh siostam tarraing is sgrìobhaidh a dh'aona-ghnothach airson an fhaclair, agus bha Sgioba nan Siostaman agus an Sgioba Faclaireachd ag obair gu dlùth còmhla gus dèanamh cinnteach gun tèid frithealadh air feumalachdan an fhaclair. Tha an obair seo a' leantainn, tha agus an obair gus prionnsapalan faclaireachd a stèidheachadh, gus sampaill de dh'fhaclan agus bun-fhiosrachadh mu na teacsaichean a chruthachadh, agus gus an corpas a leudachadh. Cuideachd, thathar fhathast a' dèanamh tar-sgrìobhadh air clàraidhean, às dèidh dhan Treas Pàirt den phròiseact tar-sgrìobhaidh, Beairteas a Bharrachd, a bhith deiseil – com-pàirteachas le Tobar an Dualchais. Chaidh maoinachadh a ghleidheadh airson bliadhna eile den obair seo tro bhith a' dèanamh ath-dhealbh air buidseatan.

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 exchange projects, which are described below.

Faclair na Gàidhlig / Dictionary of the Scottish Gaelic Language

Faclair na Gàidhlig has undergone a period of change in 2021-22. The Director of Lexicography of almost 20 years retired in July 2022. In preparation for this, Staff and Committee workshops took place with an external consultant to elaborate on plans for the future of the project, to input into the business plan being prepared for the five-year period from August 2023 – July 2028. Progress was made on the development of a bespoke excerpting and dictionary writing system, with close collaboration between the Systems Development and Lexicographical teams to ensure the requirements of the dictionary are met. This work is ongoing, as is work on the development of lexicographical principles, on the creation of sample entries and textual metadata, and on corpus expansion. Transcription of oral material is also ongoing following the conclusion of Phase Three of the transcription project, Beairteas a Bharrachd, in partnership with Tobar an Dualchais. Funding was secured for a further year for this work through a budget realignment.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

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 fo 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 thrì 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.

A thuilleadh air an obair leantainnich gus barrachd chlàraidhean a chatalogadh agus a chur ris an làraich-lìn, tha TaD air a bhith an sàs ann an grunn phròiseactan inntinneach ann an coimhearsnachdan ann an 2021/22. Nam measg bha bùithtean-obrach mu dhualchas ann an sgoiltean ann an Uibhist, Leòdhas agus san Eilean Sgitheanach far an robh an sgioba a' coimhead air sgeulachdan co-cheangailte ri sgìre na cloinne agus a' cleachdadh diofar sheòrsaichean ealain gus sin a dhèanamh. Cuideachd, chaidh trì tachartasan a chur air dòigh aig Fèis Bhlas le TaD far an deach a h-uile tiogaid a reic – aig aonan dhiubh ann an Ceann a Tuath an Eilein Sgitheanaich dh'ionnsaich daoine bhon choimhearsnachd òrain ionadail agus sheinn iad iad agus iad air èisteachd ri clàraidhean dhiubh air TaD. Am measg nan iomairtean soirbheachail eile bha neach-ealain TaD air mhuinntireas, a chaidh a chur air chois le ATLAS Arts, agus mar thoradh air sin bha taisbeanadh agus òraid leis an neach-ealain aig Sabhal Mòr Ostaig. Cuideachd, chaidh dà thachartas sgeulachdan a chumail dhan mhòr-shluagh le sàr sgeulaichean Albannach aig Ionad Sgeulachdan na h-Alba, agus chaidh grunn sgeulachdan bhon làraich-lìn a thaisbeanadh.

A dh'aindeoin nan iomairtean coimhearsnachd ùra seo, agus cho cudromach 's a tha TaD mar ghoireas dualchais fìor phrìseil, tha draghan ann fhathast mu mhaoineachadh. Rinneadh adhartas, ge-tà, le Ministearan is Àrd-oifigich Riaghaltas na h-Alba agus thathar an dùil ri aonta.

Soillse

Tha Soillse stèidhichte aig Sabhal Mòr Ostaig agus tha 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 mar dhleastanas rannsachaidh do Shoillse taic a thoirt dhan iomairt gus cànan is cultar na Gàidhlig a ghleidheadh agus ath-bheothachadh. 'S e

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 46,000 individual recordings in Gaelic, Scots and English.

Alongside the continued work to catalogue and add more recordings to the website, TAD has been involved in a number of exciting outreach projects during 2021/22. These include cultural heritage workshops in schools in Uist, Lewis and Skye where the team used a range of creative art activities to engage children with the stories of their place. Three sold out events were also organised by TAD as part of the Blas Festival – including one in the North of Skye where members of the community learnt and performed local songs using recordings available on TAD. Other successful initiatives included the TAD artist in residence, developed in collaboration with ATLAS Arts, which culminated in an exhibition and talk by the artist at Sabhal Mòr Ostaig. Working with leading Scottish storytellers two public events were also delivered at the Scottish Storytelling Centre which highlighted a range of traditional tales from the website.

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

Soillse

Soillse is based at Sabhal Mòr Ostaig and is delivered through a partnership with the Universities of Aberdeen, Edinburgh, Glasgow, Glasgow Caledonian, Heriot Watt, Strathclyde and the University of the Highlands and Islands.

Soillse has a research remit to support the maintenance and revitalisation of Gaelic language and culture. Its founding aim is to support a research

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

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. 'S iad na prìomh raointean obrach a bh' aig Soillse ann an 2021-22:

- A' cumail orra a' dealbh phoileasaidhean agus a' sgaoileadh toraidhean na h-obrach a thaobh na h-aithisg Staing na Gàidhlig. B' e pàirt cudromach den obair sin san t-seisean seo, co-chonaltradh ri coimhearsnachdan, gu h-àraidh a thaobh a bhith ag ullachadh airson na co-labhairt eadar-nàiseanta san Lùnastal 2022 ann an Steòrnabhagh, A' Cur Phoileasaidhean Mion-chànain an Sàs ann an Coimhearsnachdan Ionadail.

- A' cumail oirnn a' toirt taic do agus a' gabhail pàirt ann am pròiseactan eile, leithid: Prògram Aithneachadh Cainnte (fo stiùir Oilthigh Dhùn Èideann); Leacan, leasachadh corpais (fo stiùir Oilthigh Ghlaschu); Stòras Beò nan Gàidheal (clàraidhean coimhearsnachd (SMO/LSI); A' Toirt loma-chànanas gu Buil' (fo stiùir LSI le oilthighean com-pàirteach sna h-Innseachan agus ann an lameuga); COOL (SMO le luchd-compàirt Eòrpach); leasachaidhean a thaobh lonsachadh Chànanan le Taic bho Choimpiutairean tron ghoireas Clilstore. Thàinig COOL agus 'A' Toirt loma-chànanas gu Buil' gu crìch aig deireadh 2021. Mar thoradh air an dàrna pròiseact, chaidh sreath de thachartasan-lìn a chumail, "Bonn Còmhraidh le Tormod MacGill-Eain", le luchd-acadaimigeach bho lameuga agus Na h-Innseachan agus luchd-obrach SMO agus UHI an sàs annta. Cuideachd, bha daoine a tha a' fuireach san Rìoghachd Aonaichte a bhuineas dhan a' Charibbean, Àisia a Deas agus do na h-Eileanan an làthair, agus cànan dùthchasach aca. Chaidh earrainnean bho na pròiseactan fo sgèith an ainm, Saoghal Thormoid, a thoirt seachad gus còmhraidhean a phiobrachadh mu chùisean anns an robh ùidh aig daoine a thaobh Chànanan ann an Cunntart, Rangachadh a thaobh Chànanan, agus Co-chonaltradh eadar Cànanan. Chaidh tuilleadh co-obrachaidh a dhèanamh tro COOL agus obair innleachdach air Faclairan a dh'Aona-ghnothach ann am mìosan deireannach a' phròiseict airson chànanan aig nach eil mòran ghoireasan, leithid lameugais agus cànan Okinawa.

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. Key areas of work in 2021-22 have been as follows:

- Continued policy development and dissemination work in relation to The Gaelic Crisis report. A key part of the work in this session revolved around community engagement, particularly in relation to preparation for the August 2022 international conference in Stornoway on Rooting Minority Language Policy in the Speaker Community.
- Continued support for and participation in other projects, including Automatic Speech Recognition (led by Edinburgh), Leacan corpus development (led by Glasgow), Stòras Beò nan Gàidheal (SMO/LSI) community recordings, Mediating Multilingualism (LSI-led with University partners in India and Jamaica), COOL (SMO with European partners) developments in Computer Assisted Language Learning through the Clilstore platform. COOL and Mediating Multilingualism both came to a close at the end of 2021, the latter culminating in a series of "Talking Points with Norman Maclean" webinars including Jamaican and Indian scholars as well as SMO and UHI staff, and UK-based heritage language speakers from Caribbean and South Asian as well as Hebridean backgrounds, in which extracts from the Saoghal Thormoid projects were used to stimulate discussion of issues of common interest in relation to Language Endangerment, Language Hierarchies, and Language Contact. Further synergies were also developed through COOL with innovative work on Custom Dictionaries in the project's final months for under-resourced languages like Jamaican and Okinawan.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

Ainmean-Àite na h-Alba

'S e a th' ann an Ainmean-Àite na h-Alba (AÀA) an com-pàirteachas comhairleachaidh nàiseanta airson ainmean-àite Gàidhlig ann an Alba. 'S am prìomh amas aca litreachaidhean ceart agus cunbhalach a thoirt seachad airson ainmean-àite Gàidhlig airson shoidhnichean agus stuthan foillsichte eile. Mar phàirt den obair aca tha iad air stòr-dàta de dh'ainmean-àite a chaidh a rannsachadh a chruthachadh agus tha sin ri fhaotainn dhan phoball air-loidhne.

Tha AÀA a' cumail orra a' toirt seachad seirbheis air leth feumail agus iad a' toirt comhairle do chaochladh bhuidhnean air ainmean-àite, leithid Chomhairlean, Phàircean Nàiseanta agus Bòrd na Gàidhlig. Tha 12 a-mach à 19 de na mapaichean airson Phlanaichean Gàidhlig air an dèanamh a-nis agus gheibhear iad air làrach-lìn AÀA. Thathar an dùil gun tèid crìoch a chur air an fheadhainn eile as t-Fhoghar 2022, agus thèid sanasachd a dhèanamh orra an co-bhuinn ri BnG. Cuideachd, tha AÀA air a bhith ag obair air liosta de dh'ainmean nam paraistean ann an Alba a ghabhas cleachdadh còmhla ri Tobar an Dualchais. Tha sinn cuideachd ag obair còmhla ris an t-Suirbhidh Òrdanaidh air Poileasaidh Ainmean Gàidhlig OS, agus a thaobh mar a thèid dà ainm a chleachdadh airson àiteachan air mapaichean OS.

Thug sinn seachad diofar òraidean air-loidhne a-rithist, leithid òraid a chaidh a choimiseanadh air ainmean-àite a' chosta ann an Ranna Ghall-Ghàidhealaibh, agus òraid air ainmean-àite Mhoireibh mar phàirt de Sheachdain na Gàidhlig. Chaidh sreath de Tweets air ainmean-àite a dheasachadh do Chomhairle na Gàidhealtachd mar phàirt de Sheachdain na Gàidhlig. Tha fèill mhòr air a bhith air a' Chùrsa Ghoirid air-loidhne air Ainmean-àite Albannach am-bliadhna.

Tha sinn a' cumail oirnn ag obair air stuthan a thèid fhoillseachadh. Chaidh am fiosrachadh air ainmean-àite sna leabhraichean-nota aig Diack a ghabhail sìos ann an tar-sgrìobhadh, tha sinn gus a bhith deiseil den obair airson sgrìobhainn fhoillseachadh a bhios a' togail air na pàipearan aig MacBhàtair air Ainmean-àite Albannach, agus thathar a' dèanamh dearbhadh air a' chiad dreachd den leabhar air ainmean-àite Loch Laomainn mus tèid fhoillseachadh.

Soirbheas sna h-Ealain

Tha Sabhal Mòr Ostaig a' cumail air a' cur air dòigh agus a' toirt taic do chothroman do luchd-ealain na Gàidhlig a thighinn a dh'obair ann an coimhearsnachd Ghàidhlig far am faigh iad taic agus

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. 12 out of 19 Gaelic Plan maps have now been completed and are available on the AÀA website. It is expected the remaining maps will be completed in the Autumn of 2022, and will be promoted in liaison with BnG. AÀA has also been working on compiling a list of parish names in Scotland for shared use with Tobar An Dualchais, whilst we are also now working with Ordnance Survey on the OS Gaelic Names Policy, and use of dual naming across OS maps.

AÀA has continued successfully to deliver talks and lectures on line, including a commissioned talk on the coastal names of the Rhinns of Galloway, and on Moray place-names as part of Seachdain na Gàidhlig. A series of place-name tweets were created for Highland Council as part of Seachdain na Gàidhlig. The online Short Course on Scottish Place Names has been very popular with participants this year.

Work on material for publication continues, with transcription of place-name material in Diack's notebooks complete, work on a effectively a sequel to Watson's Scottish Place-name papers is nearing completion, and a first draft on Loch Lomond place names is being proofed for publication.

Arts Development

Sabhal Mòr Ostaig continues to develop and support opportunities for Gaelic artists to come to work within a supported and immersed Gaelic language community. Over the years, Sabhal Mòr Residency

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

far am bi iad air an cuairteachadh leis a' chànan. Tha nam bliadhnaichean, tha Luchd-ealain air Mhuinntireas aig an t-Sabhal Mhòr air buaidh anabarrach mòr a thoirt air adhartachadh nan Ealain Gàidhlig agus iad air brosnachadh a thoirt do luchd-ealain Gàidhlig òga agus ùra. Tha Sabhal Mòr Ostaig air grunn de na prògraman aige a libhrigeadh tro chom-pàirteachasan ro-innleachdail le caochladh dhiofar bhuidhnean ealain, aig ìre ionadail, sgìreil, nàiseanta agus eadar-nàiseanta. Tha Sabhal Mòr cuideachd a' tabhann sgoilearachd ealain lèirsinne eadar-nàiseanta ann an co-bhuinn ri Urras Jon Schueler, pròiseact a tha air soirbheachadh gu mòr, agus a tha air ùidh a thogail am measg luchd-ealain lèirsinne aig a bheil cliù eadar-nàiseanta agus SMO fhèin a-nis gu mòr am follais ann an saoghal nan ealain lèirsinne gu h-eadar-nàiseanta. Mar a bhiodh dùil, thug Covid buaidh mhòr air an obair seo. Cuideachd, ri linn mar a b' fheudar dhuinn Fàs – An t-Ionad airson nam Meadhanan agus nan Gnìomhachasan Cruthachail agus Cultarach – a dhùnadh, an t-àite san robh an luchd-ealain uile stèidhichte, chaidh am prògram a chur dheth rè seala. Ge-tà, tha sinn ag obair gus fuasgladh fhaighinn air na duilgheadasan seo agus tha sinn an dòchas gum bi am prògram le luchd-ealain air mhuinntireas a' tòiseachadh a-rithist cho luath 's as urrainnear.

Adhartas is Obair san Ùine air Thoiseach

Mar a chaidh a ràdh ann an Aithisg a' Chathraiche, tha SMO, sa bhliadhna a dh'fhalbh, air an t-uabhas de dh'obair a dhèanamh gus còmhraidhean a chumail air an ro-innleachd ùir aige airson 2023-28 agus gus an ro-innleachd sin a dhealbh; chaidh crìoch a chur air a' chiad ìre den obair sin sa bhliadhna a dh'fhalbh, mus tèid an ìre mu dheireadh a choileanadh agus mus tèid an ro-innleachd fhoillseachadh sa bhliadhna ri thighinn. Cuideachd, ghabh Sabhal Mòr Ostaig pàirt san obair gus an ath Phlana Nàiseanta Gàidhlig aig Riaghaltas na h-Alba a chruthachadh le bhith a' cur freagairt fhoirmeil a-steach dhan cho-chomhairleachadh. Tha e na amas soilleir do Shabhal Mòr Ostaig Riaghaltas na h-Alba a chuideachadh le bhith a' coileanadh prìomhachasan Plana Nàiseanta na Gàidhlig ùr bho 2023.

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

- A' cur crìoch air agus a' fhoillseachadh Ro-innleachd ùr SMO airson 2023-28, agus sinn gu h-àraidh ag amas air inbhe IBS a ghleidheadh agus leudachadh air an inbhe a th' againn mar Ionad Nàiseanta airson Cànan is Cultar na Gàidhlig
- A' stèidheachadh seanadh acadaimigeach

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.

Future Developments

As outlined in the Chair's report, SMO has, in the past year, done a huge amount of work to discuss and draw up its new strategy for 2023-28; in the past year the first stage of this was completed, prior to the completion of the final stage and the strategy publication in the coming year. Sabhal Mòr Ostaig also contributed to the creation of the Scottish Government's next National Gaelic Language Plan through sending in a formal submission to the consultation process. Sabhal Mòr Ostaig is firmly 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:

- Completion and launch of the new SMO Strategy 2023-28, focussing on securing SSI status and developing further SMO's role as the National Centre for Gaelic Language and Culture
- Establishment of an academic senate

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

- A' gabhail pàirt sa cho-chomhairleachadh air Bile nan Cànanan Albannach
- A' dèanamh obair mar thaic do na prìomh raointean obrach ann am Plana Nàiseanta na Gàidhlig ùr aig Riaghaltas na h-Alba airson 2023-28
- A' leantainn oirnn leis na planaichean gus leabharlann Shabhal Mòr Ostaig a leudachadh, gus am bi leabharlann nàiseanta Gàidhlig ùr ann le goireasan nas fheàrr
- A' coileanadh phrìomhachasan ro-innleachdail acadaimigeach, leithid a' cur dà cheum còmhla gus am bi ceum Gàidhlig coitcheann ann le cuspairean spèisealta, agus a' toirt barantachadh as ùr do na ceuman Gàidhlig
- A' togail air a' chom-pàirteachas againn le Duolingo, agus leis an iomairt nàiseanta Speak Gaelic, agus sinn ag obair còmhla ri MG ALBA agus Bòrd na Gàidhlig, agus a' cruthachadh na h-ath ìre den churraicealam airson Speak Gaelic
- Ag ullachadh airson 50mh ceann-bliadhna na Colaiste ann an 2023.
- Participation in the national consultation on a Scotland's Languages Bill
- Responding to the priority work areas set out in the Scottish Government's new National Gaelic Language Plan 2023-28
- Continued development of the plans for expansion of the Sabhal Mòr Ostaig library, to create a new and improved national Gaelic library facility
- Progression of academic strategic priorities, including the merging of two degrees into a standard Gaelic degree with specialisms and the revalidation of the Gaelic degrees
- Continued development of our partnership with Duolingo, and with the Speak Gaelic national initiative, working in partnership with MG Alba and Bòrd na Gàidhlig, and producing the next level of the Speak Gaelic curriculum
- Preparation for the College's 50th anniversary in 2023.

Ath-sgrùdadh ionmhasail airson na bliadhna a chrìochnaich air 31 Iuchar 2022

Financial review for the year ended 31 July 2022

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
- tuilleadh pìsich a thoirt air mar as urrainn dhan Cholaiste a cuid sho-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 2022 air duilleag 39 den aithisg seo.

Bha 2021-22 na bliadhna chunbhalach do SMO, agus b' e bliadhna mhath a bh' innte a thaobh àireamh nan oileanach aig a' Cholaiste agus air astar, agus rinn e feum dhan Cholaiste gum b' urrainn dhaibh an àrainn aca a chumail fosgailte fad na bliadhna, às dèidh mar a thug glasaidean Chovid buaidh air an dà bhliadhna ionmhasail mu dheireadh. Mar thoradh air sin, tha còrr de £96,910

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 2022 is set out on page 39 of this report.

2021-22 has been a steady year financially for SMO, as it has been a good year in terms of student numbers both on and off campus, and the College benefitted from being able to keep its campus open all year, after the Covid lockdowns that affected the previous 2 financial years. There is a resulting surplus of £96,910 after charging depreciation and crediting related deferred capital grant release

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

ann às dèidh call luach a chur an sàs agus a bhith a' comharrachadh mar a chunntais sinn tabhartasan calpa deferred (2020/21: £100,732), ach gun a bhith a' gabhail a-steach nithean sònraichte. B' e an t-sùim-chothromachaidh airson airgid aig deireadh na bliadhna £887,590 (2020/21: £1,179,440). Bha sin na bu lugha na a' bhliadhna roimhe air sàillibh nan suimeannan ris an robhar a' feitheamh bho luchd-fhiach, a bha na b' àirde na a' bhliadhna roimhe agus na suimeannan a bha rim pàigheadh taobh a-staigh bliadhna do luchd-creideis, a bha na bu lugha na a' bhliadhna roimhe.

Thug Covid buaidh a-rithist air mar a b' urrainn dhan Cholaiste teachd-a-steach coimeirsealta a chosnadh bhon àrainn, oir ri linn mì-chinnt a lean tro gheamhradh 2021/22, cha b' urrainnear planadh airson an làrach a bhith làn. Cuideachd, bha daoine fhathast beagan teagmhach mu bhith a' dol gu tachartasan, agus chaidh grunn cho-labhairtean a chur dheth airson bliadhna eile. Fhuair a' Cholaiste taic a-rithist bho na tabhartasan-taice a bharrachd a thug Riaghaltas na h-Alba dhan roinn, ach cha bhi am maoineachadh sin ann airson 2022/23. B' urrainnear cùrsaichean goirid a chumail a-rithist air àrainn na Colaiste aig Àm na Càisge agus a t-Samhradh, ach le nas lugha oileanach. Chaidh airgead a chùmhachadh a-rithist ri linn dhreuchdan bàna agus dhòighean-obrach eadar-dhealaichte air sàillibh Chovid le nas lugha siubhail agus chosgaisean oifis ann.

Nithean sònraichte:

Chaidh ath-luachadh a dhèanamh sa bhliadhna a dh'fhalbh air a' chruinneachadh mhòr leabhraichean aig an Leabharlann, sa bheil leabhraichean tearc is priseil, agus tha a-nis So-mhaoinean Dualchais air an clàradh sa chùl-stòr luach £323,475. Cuideachd, airson a' chiad uair riamh chaidh an cruinneachadh de dh'obair ealain aig SMO – a fhuaras mar thiodhlacan bho luchd-ealain is daoine eile thar nam bliadhnaichean – a luachadh agus a chlàradh sna Cunntasan Reachdail, le luach £238,950.

Cuideachd, tha an togalach Fàs, a tha feumach air obair-chàraidh nach beag mar a chaidh a ràdh gu h-àrd, ann an staid uireasbhaidheach rè seala le sùim luach £4,127,487 mu choinneimh sin, agus tha tabhartasan calpa co-cheangailte ris an t-so-mhaoine seo cuideachd; cha toir sin buaidh sam bith air còrr is cùl-stòr na Colaiste. Aon uair 's gun tèid an obair a dhèanamh, thèid luach na so-mhaoine a thilleadh.

Chaidh cùl-stòr deireannach na Buidhne an àird gu £2,265,882 (2020/21: £1,606,547).

Tha an clàr gu h-ìosal a' sealltainn an t-

(2020/21: £100,732), but excluding exceptional items. Cash balances at year end were £887,590 (2020/21: £1,179,440), with the reduction from prior year due to the timing of receipt of debtors, which were higher than the previous year and payment of creditors due within one year, which were lower than the previous year.

There has been a continuing impact of Covid on the College's ability to raise commercial income from its campus, as due to on-going uncertainties during the winter of 2021/22, it was not possible to plan for full occupancy on site. Moreover there was still a degree of hesitancy around events, with a number of conferences postponing for a further year. The College still benefitted from additional grant support for the sector from Scottish Government, although this funding will be removed going forward into 2022/23. Short courses were able to return to campus at Easter and during the Summer, albeit it a reduced capacity. Savings have continued to be made from vacant staff positions as well as different ways of working due to Covid reducing travel and other office costs.

Exceptional items:

SMO had its extensive library collection, which includes rare collections of Gaelic books revalued during the year, leading to an adjustment of £323,475 of Heritage Assets recorded in the reserves. In addition, SMO's substantial art collection, which has been donated by artists and benefactors over the years, has been valued and recognised in the Statutory Accounts for the first time, with a value of £238,950.

In addition, the Fàs Building, which as noted above requires substantial repairs, has been temporarily impaired by £4,127,487, along with the related capital grants to the asset; this has a net zero impact on the surplus and reserves of the College. Once the necessary works have been carried out, the value of the asset should be reverted.

The Group's closing reserves saw an increase to £2,265,882 (2020/21: £1,606,547).

The table below shows the Adjusted Operating

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

Suidheachaidh Obrachaidh mar a chaidh Atharrachadh, a sheallas coileanadh obrachaidh às dèidh dhuinn ealla a ghabhail ri nithean susbainteach fa leth no a nì fiaradh a dh'fheumas sinn a chomharrachadh fo SORP no nithean eile air nach robh smachd aig a' Cholaiste.

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.

	2021/22 £	2020/21 £
Còrr ro bhuannachdan is call eile / Surplus before other gains and losses	96,910	100,732
Call luach (às dèidh nan tabhartasan calpa deferred) ann an so-mhaoinean a fhuair maoinachadh bhon Riaghaltas agus bhon roinn phrìobhaidich / Depreciation (net of deferred capital grant release) on both Government funded and privately funded asset	60,617	65,855
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	157,527	166,587

Sruthan Airgid agus So-mhaoineachas

Sa bhliadhna seo bha sùim airgid lom a-mach aig a' Bhuidhinn luach £291,850 (2020/21 sùim airgid lom a-steach luach £677,721), agus sin a' sealltainn gun robh nas lugha luchd-creideis againn aig deireadh na bliadhna.

Cash Flows and Liquidity

During the year the Group had net cash outflow of £291,850 (2020/21 cash inflow of £677,721), reflecting the lower level of creditors held at year end.

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 Iomhais 2010. Mar sin, dh'fhaodadh gum bi saoradh ann dhan chompanaidh bho chìsean a thaobh cuid a sheòrsaichean teachd-a-steach agus bhuannachdan 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.

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.

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.

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.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

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 chunnartan 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 Chovid 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 a' Bhòrd Stiùiridh, ag ràdh gu bheil SMO deònach gabhail ri ìre chunnartan 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 poileasaidh 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. Maoineachadh bhon Roinn Phoblaich

Tha a' Cholaiste gu mòr an urra ri maoineachadh leantainneach bho Riaghaltas na h-Alba, an dà chuid bhon Riaghaltas fhèin agus bho na buidhnean aige. Ann an 2021/22, thàinig 79% (2020/21 - 61%) 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 maoineachadh aig an aon ìre airson na roinne

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 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 2021/22, some 79% (2020/21 - 61%) 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 5 years, whilst facing a high inflation economic environment.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

airson an ath chòig 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 maoineachaidh agus daoine eile bho thaobh a-muigh na Colaiste, agus sinn a' gleidheadh na dàimh cudromaich a th' againn riutha;
- A' leudachadh air tobairichean teachd-a-steach eile agus a' dèanamh an fheum as motha as urrainnear den Oighreachd gus am bi barrachd maoineachaidh againn nach buin ris an Riaghaltas, agus sinn a' cruthachadh agus a' cumail rian air Clàr Chothroman is Cùmhnaidh.
- A' cumail sùil gu dlùth air an diofar eadar na thachras a thaobh ionmhais agus na bha sa bhuidseat tro Phlanadh Ionmhasail airson dèiligeadh ri beàran sa bhuidseat.

2. Àireamh nan Oileanach

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 bhios a' dèanamh Gàidhlig aig Àrd-ìre san sgoil bho 2012 agus sin gu h-àraidh a' toirt buaidh air an àireimh de dh'oileanaich FAI, ged a bha àireamh na b' àirde de dh'oileanaich ùra ann an 2021/22.

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 co-chonaltraidh ri sgoiltean air feadh na bliadhna
- A' cumail oirnn a' dèanamh leasachadh is leudachadh air a' churraicealam gus frithealadh air na tha oileanach ag iarraidh, le cuideam ga chur air trèanadh thidsearan Gàidhlig agus leasachadh proifeiseanta
- A' dèanamh tagradh ris an riaghaltas gus taic a thoirt do dh'fhoghlam Gàidhlig ann an àrd-sgoiltean agus gus cuideachadh le bhith ag àrdachadh na h-àireimh sgoilearan a bhios a' dèanamh Gàidhlig

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 saillibh chùisean a chaidh a thogail ann an aithisg

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 and management of an Opportunities and Savings Register.
- Close monitoring of actuals against budget with Scenario Planning for budget shortfalls.

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 there has been an improvement in intake numbers in 2021/22.

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

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

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

einnseanaireachd theicnigeach a chaidh a bharantachadh gus cuideachadh le obair eile air an togalach. Chaidh a' mhòr-chuid de luchd-gabhail a ghluasad gu seòmraichean eile ann an Àrainn Ostaig, agus iad a' pàigheadh nas lugha mail, ach tha cunnart nach beag ann a thaobh an tèid aig a' Cholaiste air maoinachadh fhaighinn airson na h-obrach-càraidh a tha dhith.

- Tha SMO ag obair còmhla ri luchd-comhairleachaidh proifeiseanta a thaobh dè an dòigh as fheàrr an obair-chàraidh a dhèanamh.
- Tha conaltradh cunbhalach ga dhèanamh 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.
- Chaidh luchd-gabhail a ghluasad gu oifisean eile air làrach na Colaiste, no ann an àiteachan eile.

4. Covid-19

Tha cunnart nach beag air a bhith ann dhan Cholaiste a thaobh Chovid-19, ach chaidh sin a lùghdachadh ri linn mar a tha an cron a nì an galar air a dhol an lughad, ri linn na banachdaich agus air sàillibh mar a tha Riaghaltas na h-Alba air cur às do chuid de na bacaidhean a bh' ann a thaobh Chovid ann an ionadan foghlaim agus am measg a' mhòr-shluaigh. Dh'fhaodadh gun èirich cunnart as ùr anns a' gheamhradh 2022/23 ma nochdas seòrsa nas miosa den ghalair. Nithear na leanas gus an cunnart a lùghdachadh:

- A' cumail oirnn a' cumail rian air cunnartan Chovid agus Buidheann Chovid a' dèanamh cinnteach gun tèid molaidhean is riaghailtean a chur an sàs air an làraich
- A' cumail sùil gu cunbhalach air comhairle is stiùireadh bhon Riaghaltas agus a thaobh roinn nan Colaistean
- Conaltradh a dhèanamh ri luchd-obrach, oileanaich agus a' choimhearsnachd
- Conaltradh cunbhalach ri luchd-ùidhe

5. 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 maoinachadh CMA a' fuireach aig an aon ìre, agus maoinachadh Chovid air falbh. 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. Chan eil Brexit a' toirt buaidh air a' Cholaiste fhèin a thaobh maoinachaidh, ach tha a' bhuaidh 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

support other work due on the building. Most tenants have been relocated to other rooms in Arainn Ostaig, albeit at lower rents, but there is a substantial risk over whether the College will be able to source funds for remedial works required.

- SMO is working with professional advisors as to the best course of action regarding the remedial works required.
- Ongoing dialogue is being pursued with the College's key funders and stakeholders as to options for returning the building to working use.
- Tenants have been successfully re-located to other parts of the campus, or off-site.

4. Covid-19

The College has been exposed to significant risk from Covid-19, but this has reduced as strains have got milder, vaccinations introduced and the Scottish Government has relaxed requirements on both education institutions and wider society in general. There may be an ongoing risk into the winter of 2022/23 if more virulent strains emerge. The following mitigation measures are in place:

- Continued management of Covid risks and compliance on campus by Buidheann Covid
- Regular review of Government and College sector advice and guidance
- Communication with staff, students and the wider community
- Regular communication with stakeholders

5. 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. The College has mixed energy use including woodchip biomass, which mitigates to a degree the full impact of electricity and gas price increases. 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:

- Introduction of Opportunities and Savings register to both increase alternative sources of income as well as identify and make savings in

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

Cùmhnaidh gus tobraichean teachd-a-steach eile a lorg agus cothroman a chomharrachadh far an gabh airgead a shàbhaladh sa bhliadhna seo.

- 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.

the current year.

- Strong budgetary controls and monitoring by the management team.
- Plans for more stringent measures to be enacted if required, on a timely basis.

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

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 phoileasaidh seo, dèanamh cinnteach gum bithear a' dèiligeadh ri luchd-obrach, oileanaich agus luchd-tadhaill 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

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

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

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

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 Fhiachan 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:

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 Maoineachadh 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 2022.

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:

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 2022, has complied with all the provisions of the Code and the Memorandum.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

GROUP REPORT
FOR THE YEAR ENDED 31 July 2022

Buidheann-riaghlaidh / Governing body

Ball Bùird	Dreuchd	C-latha Fastaigh	C-latha Fàgail	Bòrd	Corporra	Foghlam is Ranns Acad & Research	Ionmhas is Oighreachd	Sgrùdaidh
Board Member	Occupation	Date of Appointm't	Date of Retiral	Board	Corporate	Acad & Research	Finance Estates	Audit
Alexandra MacDonald Jones	Governance Manager, IIRC	18/03/2011	08/12/2021	50%				
John Morrison	Director Communications Company	08/03/2013		50%	100%			
Angus G MacLeod (Chair)	Solicitor	28/11/2014		100%	100%			
Sine Ghilleasbuig	Gaelic Language Agency Officer	06/03/2015		50%		100%		
Angus MacInnes	Construction Director	08/09/2016		75%			100%	
Angus L MacLeod	Retired (Civil Engineer)	27/03/2017		100%			50%	
Ian Graham	SMO Staff Member	27/03/2017	27/03/2022	100%				66%
Kathleen Macdonald	Retired (BBC Producer)	09/03/2018		100%				100%
Mary Andrew	Lecturer (Retired)	24/11/2017		50%		100%		
Gillian Munro	College Principal	14/09/2018		100%	100%			33%
Mary Ellen Stewart	Solicitor	23/11/2018		75%			50%	
Roddy Neithercut	Teacher	22/11/2019		75%				
Bryan MacGregor	Vice Principal	04/12/2020		75%		100%		
Fiona Dunn	Sponsorship Manager Scottish Government	17/06/2022		25%				
Donalda McComb	Headteacher (retired)	17/06/2022		25%				

Tha na h-àireamhan sa cheud a' riochdachadh ìrean frithealaidh nam Ball aig coinneamhan Bùird is comataidh
Percentage quoted represents the percentage attendance at Board and committee meetings

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

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 an Fhoghlaim, 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 inntrigidh agus gu cunbhalach an dèidh làimh.

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 bheil 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.

'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 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 dleastanasan 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.

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 an Academic Committee, 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.

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

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 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.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

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 Audit Limited 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 2022 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 2022-23 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 bha àite ann airson gluasad fhathast taobh a-staigh a' ghoireis ro-tharraing a leigeadh leis a' Cholaiste leantainn oirre le a cuid gnìomhan.

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:

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 Audit Limited 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 2022 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 2022-23 and cashflows projected for the next 12 months, demonstrating there was still headroom within available overdraft facility to continue operations.

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

Dr Gillian Munro (Stiùiriche / Director)

Ceann-latha / Date:

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

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 easbaidh 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 'gnìomhachas 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 'gnìomhachas leantainneach' nuair a thathar ag ullachadh aithisgean ionmhais.

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

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

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

- dèanamh cinnteach nach eilear a' cleachdadh maoin eachadh Comhairle Mhaoin eachaidh na h-Alba ach airson nan adhbharan a fhuair 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 ionmhaidh 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.

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 Sgrùdadh agus Comataidh an Ionmhais is na h-Oighreachd

Foillseachadh fiosrachadh don luchd-sgrùdadh

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

- nach eil fiosrachadh sgrùdadh ionmhaidh ann, cho fad 's as fiosrach leis an Stiùiriche, air nach eil

The Board of Directors has taken reasonable steps to:

- 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.

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.

Disclosure of information to auditors

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

- so far as the Director is aware, there is no relevant audit information of which the College and the

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

GROUP REPORT FOR THE YEAR ENDED 31 July 2022

eòlas aig a' Cholaiste agus luchd-sgrùdaidh na Buidhne, agus

- 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.

Group's auditors are unaware, and

- 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.

Tachartasan an dèidh na duilleige cothromachaidh

There were no post balance sheet event notes to disclose.

Post balance sheet events

There were no post balance sheet event notes to disclose.

Luchd-sgrùdaidh

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

Auditors

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

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 and signed on its behalf:

Angus G MacLeod (Cathraiche / Chair)

Dr Gillian Munro (Stiùiriche / Director)

Ceann-latha / Date:

Ceann-latha / Date:

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS, AS A BODY, OF SABHAL MÒR OSTAIG

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 2022, 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 2021 - 2022.

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 2022 and of the Group's surplus 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 25-26, 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. 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 CA (Senior Statutory Auditor)

for and on behalf of
Armstrong Watson Audit Limited

Chartered Accountants & Statutory Auditors
Glasgow
Date:

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 July 2022**

	Note	2022 £	2021 £
SFC grants	3	1,238,227	1,067,482
Tuition fees and education contracts	4	596,995	486,210
Other grant income	5	2,303,257	2,299,897
Other income	6	1,472,214	1,255,724
Release of deferred capital grants	7	4,572,705	456,738
Total income		10,183,398	5,566,051
Expenditure			
Staff costs	8	3,663,912	3,514,919
Other operating costs	11	5,890,102	1,398,732
Depreciation	13	505,836	522,593
Interest payable	12	26,638	29,075
Total expenditure		10,086,488	5,465,319
Surplus before tax		96,910	100,732
Taxation		-	
Surplus for the year		96,910	100,732
Other comprehensive income			
Unrealised surplus on revaluation of tangible fixed assets		562,425	-
Other comprehensive income for the year		562,425	-
Total comprehensive income for the year		659,335	100,732

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 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	12,960,718	16,911,787
Investments	14	1	1
		<u>12,960,719</u>	<u>16,911,788</u>
Current assets			
Stocks	15	23,954	23,837
Debtors: amounts falling due within one year	16	352,715	317,623
Cash at bank and in hand	17	887,590	1,179,440
		<u>1,264,259</u>	<u>1,520,900</u>
Creditors: amounts falling due within one year	18	(1,614,518)	(1,961,416)
Net current liabilities		<u>(350,259)</u>	<u>(440,516)</u>
Total assets less current liabilities		<u>12,610,460</u>	<u>16,471,272</u>
Creditors: amounts falling due after more than one year	19	(10,344,578)	(14,864,725)
Net assets		<u><u>2,265,882</u></u>	<u><u>1,606,547</u></u>
Reserves			
Revaluation reserve	21	864,260	301,835
Revenue Reserves - unrestricted	21	1,401,622	1,304,712
Total reserves		<u><u>2,265,882</u></u>	<u><u>1,606,547</u></u>

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

.....
Dr Gillian Munro
Director
Date:

.....
Angus G MacLeod
Director
Date:

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

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

COLLEGE BALANCE SHEET
AS AT 31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	10,926,389	14,794,896
Investments	14	3	3
		<u>10,926,392</u>	<u>14,794,899</u>
Current assets			
Stocks	15	23,954	23,837
Debtors: amounts falling due within one year	16	356,634	316,851
Cash at bank and in hand	17	885,621	1,177,254
		<u>1,266,209</u>	<u>1,517,942</u>
Creditors: amounts falling due within one year	18	<u>(1,528,659)</u>	<u>(1,874,156)</u>
Net current liabilities		<u>(262,450)</u>	<u>(356,214)</u>
Total assets less current liabilities		<u>10,663,942</u>	<u>14,438,685</u>
Creditors: amounts falling due after more than one year	19	<u>(8,392,813)</u>	<u>(12,830,396)</u>
Net assets		<u><u>2,271,129</u></u>	<u><u>1,608,289</u></u>
Revaluation reserve	21	864,260	301,835
Revenue Reserves - unrestricted b/f		1,306,454	1,202,043
Surplus for the year		100,415	104,411
Revenue Reserves – unrestricted c/f		1,406,869	1,306,454
Total reserves		<u><u>2,271,129</u></u>	<u><u>1,608,289</u></u>

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

.....
Dr Gillian Munro
Director
Date:

.....
Angus G MacLeod
Director
Date:

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 2022**

	Revaluation reserve	Profit and loss account	Equity attributable to parent College	Total equity
	£	£	£	£
At 1 August 2020 (as previously stated)	301,835	1,247,248	1,549,083	1,549,083
Prior year adjustment		(43,268)	(43,268)	(43,268)
At 1 August 2020 (as restated)		1,203,980	1,505,815	1,505,815
Comprehensive income for the year				
Surplus for the year	-	100,732	100,732	100,732
Total comprehensive income for the year	-	100,732	100,732	100,732
At 31 July 2021	301,835	1,304,712	1,606,547	1,606,547
Comprehensive income for the year				
Surplus for the year	-	96,910	96,910	96,910
Revaluations of Heritage Assets	562,425	-	562,425	562,425
Total comprehensive income for the year	562,425	96,910	659,335	659,335
At 31 July 2022	<u>864,260</u>	<u>1,401,622</u>	<u>2,265,882</u>	<u>2,265,882</u>

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 2022**

	Revaluation reserve	Profit and loss account	Total equity
	£	£	£
At 1 August 2020 (as previously stated)	301,835	1,245,311	1,547,146
Prior year adjustment		(43,268)	(43,268)
At 1 August 2020 (as restated)	301,835	1,202,043	1,503,878
Comprehensive income for the year			
Surplus for the year	-	104,411	104,411
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	104,411	104,411
	<hr/>	<hr/>	<hr/>
At 31 July 2021	301,835	1,306,454	1,608,289
Comprehensive income for the year			
Surplus for the year		100,415	100,415
Revaluation Reserve	562,425	-	562,425
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	562,425	100,415	662,840
	<hr/>	<hr/>	<hr/>
At 31 July 2022	864,260	1,406,869	2,271,129

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 2022

	2022 £	2021 £
Cash flows from operating activities		
Surplus for the financial year	96,910	100,732
Adjustments for:		
Depreciation of tangible assets	505,836	522,593
Deferred capital grants released	(4,572,706)	(456,738)
Interest paid	26,638	29,075
(Increase)/decrease in stocks	(117)	598
(Increase) in debtors	(35,090)	(91,921)
(Decrease)/increase in creditors	(237,349)	644,893
Loss on disposal of fixed assets	-	5,254
Impairment loss	4,127,486	-
Net cash generated from operating activities	(88,390)	754,486
Cash flows from investing activities		
Purchase of tangible fixed assets	(119,829)	(6,530)
Net cash from investing activities	(119,829)	(6,530)
Cash flows from financing activities		
Repayment of loans	(56,993)	(41,160)
Interest paid	(26,638)	(29,075)
Net cash used in financing activities	(83,631)	(70,235)
Net increase/ (decrease) in cash and cash equivalents	(291,850)	677,721
Cash and cash equivalents at beginning of year	1,179,440	501,719
Cash and cash equivalents at the end of year	887,590	1,179,440
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	887,590	1,179,440
	887,590	1,179,440

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 2022**

	At 31 July 2021 £	Cash flows £	At 31 July 2022 £
Cash at bank and in hand	1,179,440	(291,850)	887,590
Debt due after 1 year	(452,438)	60,639	(391,799)
Debt due within 1 year	(57,453)	(3,646)	(61,099)
	<u>669,549</u>	<u>(234,857)</u>	<u>434,792</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 2022

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. It's 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 2021-22, 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 2022

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 £350,259. 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 2022

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 current 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 2022

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.

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.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022

Accounting policies (continued)
Financial Instruments (continued)

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:

Impairment of the Fàs Building

In the current year, the College has impaired the value of the Fàs Building as it requires a significant amount of repairs. The building has been professionally valued to assist with the impairment assessment and resulted in the value of the building being impaired by £4,127k. The assumptions used by the external valuers are their best estimates, however, are subject to judgement.

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 2022**

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

	2022 £	2021 £
Recurrent Grants	1,179,687	957,709
Non Recurrent Revenue Grants	58,540	109,773
	<u>1,238,227</u>	<u>1,067,482</u>

4. Tuition fees and education contracts

	2022 £	2021 £
Student fees - Higher Education	278,685	229,487
Student fees - Further Education	318,310	256,723
	<u>596,995</u>	<u>486,210</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022**

5. Other grant income

	2022 £	2021 £
Scottish Government	1,180,003	1,180,001
Share of SFC HE Grants through UHI	741,708	573,356
Share of SFC Research Excellence Grant	91,485	89,129
Bòrd na Gàidhlig (GLAIF)	112,417	86,676
Scholarship Support	14,290	15,907
Job Retention Scheme Grant	6,756	196,358
Skills Development Scotland	32,325	42,845
Other Grants	124,273	115,625
	<u>2,303,257</u>	<u>2,299,897</u>

6. Other income

	2022 £	2021 £
Estates, residencies and catering	520,445	217,943
Shop sales	14,371	4,826
Management services	16,506	18,336
Project income	897,511	996,138
Other income	23,381	18,481
	<u>1,472,214</u>	<u>1,255,724</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022**

7. Release of deferred capital grants

	2022 £	2021 £
Release of deferred capital grants	4,572,705	456,738
	<u>4,572,705</u>	<u>456,738</u>

8. Staff costs and numbers

	2022 £	2021 £
Staff costs were as follows:		
Salaries and wages	3,094,798	2,978,772
Subcontractor and tutor costs	41,720	36,769
Social security costs	299,912	276,581
Other pension and death in service costs	227,482	222,797
	<u>3,663,912</u>	<u>3,514,919</u>

Analysed:

Teaching	1,826,378	1,622,998
Research	83,965	105,570
Administration and other (incl. projects)	1,208,581	1,241,607
Premises	377,448	362,362
Catering	167,540	182,382
Staff numbers	<u>3,663,912</u>	<u>3,514,919</u>

Average staff number	118	106
	<u>118</u>	<u>106</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022**

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:

	2022 £	2021 £
Salaries	451,806	341,299
Social security costs	53,865	39,807
Pension contributions	28,550	22,679
	<u>534,221</u>	<u>403,785</u>

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:

	2022 Senior Post-holders Number	2022 Other staff Number	2021 Senior Post-holders Number	2021 Other staff Number
£60,001 - £70,000	-	-	1	-
£70,001 - £80,000	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
			2022 £	2021 £
Senior post-holders emoluments				
Salaries			78,687	137,561
Employers pension contributions			<u>5,501</u>	<u>9,038</u>
Total			<u>84,188</u>	<u>146,599</u>

There were no salary sacrifice arrangements or other remuneration of the principal.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022**

11. Analysis of other operating expenses

	2022 £	2021 £
Education costs	98,138	111,473
Premises costs	770,305	515,511
Supplies and services	53,277	38,844
Catering supplies	87,786	34,863
Shop purchases	8,179	3,794
Vehicle, travel and subsistence	30,098	10,699
Project costs	345,407	362,384
University of the Highlands and Islands expenses	14,162	21,567
Other administrative expenses	4,483,108	311,651
Irrecoverable Value Added Tax	(358)	(12,054)
	5,890,102	1,398,732

Other operating expenses include:

External auditors remuneration - audit fees	13,850	9,000
External auditors remuneration - non audit services	3,600	4,100
Internal audit fees	12,300	12,300
Operating lease payments	28,811	29,077

12. Interest payable and similar expenses

	2022 £	2021 £
Other loan interest payable	26,638	29,075
	26,638	29,075

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022**

13. Tangible fixed assets

Group

	Freehold property £	Land £	Plant and machinery £	Heritage Assets £	Assets Under Construction £	Total £
Cost or valuation						
At 31 July 2021	23,093,283	468,180	1,508,431	352,525	-	25,422,419
Additions	98,755	-	10,296	-	10,778	119,829
Disposals	-	-	-	-	-	-
Revaluations	-	-	-	562,425	-	562,425
At 31 July 2022	<u>23,192,038</u>	<u>468,180</u>	<u>1,518,727</u>	<u>914,950</u>	<u>10,778</u>	<u>26,104,673</u>
Depreciation						
At 31 July 2021	7,109,071	-	1,401,561	-	-	8,510,632
Charge for the year on owned assets	477,989	-	27,487	-	-	505,836
Disposals	-	-	-	-	-	-
Impairment	4,127,487	-	-	-	-	4,127,487
At 31 July 2022	<u>11,714,547</u>	<u>-</u>	<u>1,429,408</u>	<u>-</u>	<u>-</u>	<u>13,143,955</u>
Net book value						
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>
At 31 July 2021	<u>15,984,212</u>	<u>468,180</u>	<u>106,870</u>	<u>352,525</u>	<u>-</u>	<u>16,911,787</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022**

13. Tangible fixed assets (continued)

Company

	Freehold property £	Land £	Plant and machinery £	Heritage assets £	Assets under construction £	Total £
Cost or valuation						
At 31 July 2021	18,965,254	458,860	1,508,431	352,525	-	21,285,070
Additions	98,755	-	10,296	-	10,778	119,829
Disposals	-	-	-	-	-	-
Revaluations	-	-	-	562,425	-	562,425
At 31 July 2022	<u>19,064,009</u>	<u>458,860</u>	<u>1,518,727</u>	<u>914,950</u>	<u>10,778</u>	<u>21,967,324</u>
Depreciation						
At 31 July 2021	5,088,611	-	1,401,561	-	-	6,490,172
Charge for the year on owned assets	395,429	-	27,847	-	-	423,276
Disposals	-	-	-	-	-	-
Impairment	4,127,487	-	-	-	-	4,127,487
At 31 July 2022	<u>9,611,527</u>	<u>-</u>	<u>1,429,408</u>	<u>-</u>	<u>-</u>	<u>11,040,935</u>
Net book value						
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>
At 31 July 2021	<u>13,876,643</u>	<u>458,860</u>	<u>106,870</u>	<u>352,525</u>	<u>-</u>	<u>14,794,898</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022**

13. Tangible fixed assets (continued)

Company

Land and buildings with a net book value of £13,579,969 (Group - £15,614,298) 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.

In the current year the Fàs building was closed due to structural damage. An impairment assessment was carried out which resulted in an impairment charge of £4,127,487 being recognised in the Statement of Comprehensive Income. An equivalent realisation of deferred grant income has also been recognised within the Statement of Comprehensive Income.

14. Fixed asset investments

Group

	Investments in subsidiary companies £
Cost or valuation	
At 31 July 2021	1
At 31 July 2022	<u><u>1</u></u>

Company

	Investments in subsidiary companies £
Cost or valuation	
At 31 July 2021	3
At 31 July 2022	<u><u>3</u></u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022**

Direct subsidiary undertakings

The following were direct subsidiary undertakings of the College:

Name	Registered office	Class of shares	Holding
Sabhal Mòr Ostaig (Developments) Limited	An Teanga, Sleite, An T-Eilean Sgitheanach, Alba, IV44 8RQ	Ordinary	100 %
Bail' Ùr Ostaig	Teangue, Sleat, Isle of Skye, IV44 8RQ	n/a	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 %

Both Bail' Ùr Ostaig and Cànan Alba Limited are companies limited by guarantee without share capital.

The aggregate of the share capital and reserves as at 31 July 2022 and the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(Loss) £
Sabhal Mòr Ostaig (Developments) Limited	(5,251)	(3,506)
Bail' Ùr Ostaig	-	-
Cànan Alba Limited	1	-
Canan Limited	41,875	7,608

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022

Indirect subsidiary undertakings

The following was an indirect subsidiary undertaking of the College:

Name	Registered office	Class of shares	Holding
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 2022 and the profit or loss for the year ended on that date for the subsidiary undertaking were as follows:

Name	Aggregate of share capital and reserves	Profit/(Loss)
Cànan Limited	41,875	7,608

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
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022**

15. Stocks

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Finished goods and goods for resale	23,954	23,837	23,954	23,837
	<u>23,954</u>	<u>23,837</u>	<u>23,954</u>	<u>23,837</u>

16. Debtors

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Trade debtors	130,692	96,395	130,692	96,395
Other debtors	133,784	105,307	133,777	104,535
Amounts owed by group undertakings	40,370	33,914	44,296	33,914
Prepayments and accrued income	47,869	82,007	47,869	82,007
	<u>352,715</u>	<u>317,623</u>	<u>356,634</u>	<u>316,851</u>

17. Cash and cash equivalents

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Cash at bank and in hand	887,590	1,179,440	885,621	1,177,254
	<u>887,590</u>	<u>1,179,440</u>	<u>885,621</u>	<u>1,177,254</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022**

18. Creditors: Amounts falling due within one year

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Bank loans	61,099	57,453	61,099	57,453
Payments received on account	543,739	753,952	543,739	753,952
Trade creditors	309,039	313,166	309,039	313,166
Other taxation and social security	117,973	85,693	117,973	84,918
Other creditors	50,260	224,764	50,260	142,204
Accruals and deferred income	523,528	526,388	437,669	522,463
Amounts owed to group undertakings	8,880	-	8,880	-
	<u>1,614,518</u>	<u>1,961,416</u>	<u>1,528,659</u>	<u>1,874,156</u>

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

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Bank loans	391,799	452,438	391,799	452,438
Accruals and deferred income	9,952,779	14,412,287	8,001,014	12,377,958
	<u>10,344,578</u>	<u>14,864,725</u>	<u>8,392,813</u>	<u>12,830,396</u>

Included within total accruals and deferred income is £9,952,779 of deferred capital grants

The following liabilities were secured:

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Bank loans	452,898	509,891	452,898	509,891
	<u>452,898</u>	<u>509,891</u>	<u>452,898</u>	<u>509,891</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
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022**

20. Loans

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Amounts falling due within one year				
Bank loans	61,099	57,453	61,099	57,453
	61,099	57,453	61,099	57,453
Amounts falling due 1-2 years				
Bank loans	63,898	60,639	63,898	60,639
	63,898	60,639	63,898	60,639
Amounts falling due 2-5 years				
Bank loans	214,123	202,778	214,423	202,778
	214,123	202,778	214,423	202,778
Amounts falling due after more than 5 years				
Bank loans	113,778	189,021	113,778	189,021
	113,778	189,021	113,778	189,021
	452,898	509,891	452,898	509,891

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 2022

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 £227,482 (2021 - £222,797) 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 £25,288 (2021 - £23,557) to the pension providers.

25. Capital commitments

At 31 July 2022 the Group and the College had capital commitments as follow:

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Contracted capital works	-	122,562	-	122,562
	<u>-</u>	<u>122,562</u>	<u>-</u>	<u>122,562</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022**

26. Commitments under operating leases as lessee

At 31 July 2022 the Group and the College had future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Not later than 1 year	21,353	24,792	21,353	24,792
Later than 1 year and not later than 5 years	26,624	22,295	26,624	22,295
	<u>47,977</u>	<u>47,087</u>	<u>47,977</u>	<u>47,087</u>

27. Commitments under operating leases as a lessor

At 31 July 2022 the Group and the College had future minimum revenue due under non-cancellable operating leases as follows:

	Group 2022 £	<i>Group 2021 £</i>	Company 2022 £	<i>Company 2021 £</i>
Not later than 1 year	4,972	4,972	4,972	4,972
Later than 1 year and not later than 5 years	-	-	-	-
	<u>4,972</u>	<u>4,972</u>	<u>4,972</u>	<u>4,972</u>

SABHAL MÒR OSTAIG
A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2022

28. Related party transactions

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

Board Members	Relationship	College in	College Out	Dr or (Cr) Balance at 31 July 2022
		£	£	£
AG MacLeod	Partner in legal services	-	4,444	-
	Director of SMO(D)	-	-	3,925
A MacInnes	Director of subsidiary Cànan Ltd	28,166	21,471	10,570
J Morrison	Director of subsidiary Cànan Ltd	28,166	21,471	10,570
G Munro	Director of ICCI	2,196	-	3,660
Senior Staff		-	-	-
D Munro	Director of ICCI	2,196	-	3,660
	Chair Trust Officer of SMODT	22,102	-	20,921
	Director of SMO(D)	-	-	3,925

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