

Company Registration Number SC361752

Charity Registration Number SC002578

SABHAL MÒR OSTAIG
FINANCIAL STATEMENTS
31 JULY 2025

(A Company Limited by Guarantee)

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

COLLEGE INFORMATION

Directors	Sine Millar Ghilleasbuig (resigned 14 March 2025) Professor Bryan Duncan MacGregor Angus Donald John Macquien MacInnes Angus Lamont MacLeod Calum Anthony Steele (appointed 14 March 2025) John Angus MacKillop Dr. Gillian Munro Roddy Neithercut Wilson Churchill McLeod Dr John Decker Forrest Dr Donalda Theresa McComb Fiona Dunn Kenina MacDonald (appointed 14 March 2025) Daniel Christopher MacRae (appointed 14 March 2025)
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	AAB Audit & Accountancy Limited Chartered Accountants & Statutory Auditors 133 Finnieston Street Glasgow G3 8HB
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	4 - 29
Statement of Corporate Governance and Internal Control	30 - 33
Statement of the Board of Directors Responsibilities	34 – 36
Independent Auditors' Report	34 - 41
Consolidated Statement of Comprehensive Income	42
Consolidated Balance Sheet	43
College Balance Sheet	44
Consolidated Statement of Changes in Equity	45
College Statement of Changes in Equity	46
Consolidated Statement of Cash Flows	47
Analysis of Net Debt	48
Notes to the Financial Statements	46 - 70

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report
FOR YEAR ENDED 31 JULY 2025

Facal-tòisich a' Chathraiche

Tha bliadhna chudromach eile air a bhith aig Sabhal Mòr Ostaig, le naidheachdan matha, dùbhlain is atharrachaidhean.

Chaidh obair mhòr a dhèanamh le luchd-obrach Sabhal Mòr Ostaig gus taic a chur ri Bile nan Cànan Albannach ann am Pàrlamaid na h-Alba: chuir sinn fianais sgrìobhte a-steach air diofar chuspairean a tha a' buntainn ri leasachadh a' chànan is a' chultair, thugadh fianais seachad aig ìre a h-aon dhen Bhile, chaidh mòran co-chomhairle a dhèanamh le diofar bhall pàrlamaid, agus rinneadh argamaid airson Sabhal Mòr Ostaig a bhith ainmichte sa Bhile.

Fhuair am Bile, san robh an earrann air taic dha Sabhal Mòr Ostaig, làn-thaic sa bhòt bho na pàrtaidhean is buill pàrlamaid uile ann an deasbad pàrlamaid tràth as t-samhradh 2025.

Tha an earrann mun t-Sabhal a' gealltainn taic an riaghaltais dha Sabhal Mòr Ostaig mar Ionad Nàiseanta Cànan is Cultar na Gàidhlig, agus gun tèid coimhead air ionmhas na Colaiste, agus gun tèid sgrùdadh a dhèanamh air inbhe Sabhal Mòr Ostaig.

Rinn sinn gàirdeachas mòr san Dàmhair 2024, nuair a cheumnaich àireamh mhòr de dh'oileanaich Ghàidhlig le farsaingeachd de teisteanasan, bho phreantasachdan gu for-cheuman maighstireachd rannsachaidh. Tha Bòrd Stiùiridh an t-Sabhail cho moiteil às ar luchd-ceumnachaidh agus ar luchd-obrach air fad a chùim taic ris na h-oileanaich tron ionnsachadh aca; bidh an luchd-ceumnachaidh, nan cuid obraichean agus beatha shòisealta, a' neartachadh saoghal na Gàidhlig tro na bliadhnaichean mòra ri thighinn.

Aig a' cheumnachd, chaidh aithne mar Shàr Ghàidheil a bhuileachadh air Anna Latharna NicGilliosa agus Ruairidh MacIlleathain, airson an cuid saothrach a thaobh cànan agus cultar na Gàidhlig.

Bhathas air leth toilichte fàilte a chur, aig toiseach 2025, air Mgr Ailean Esslemont, Stiùiriche TG4 ann an Èirinn, a thug seachad an Òraid Bhliadhnail aig an t-Sabhal, le taic bho Àrd-Chonsal na h-Èireann. B' e an cuspair a bh' aige: "Meadhanan Mhion-chànan – brìgh is buaidh".

An dèidh dhuinn làmh a chur ri Meòrachan Tuigse le Leabharlann Nàiseanta na h-Alba sa Chèitean 2024, chunnacas prògram beairteach de cho-obrachadh eadar an dà institiud nàiseanta, a thug cothroman do dh'oileanaich is luchd-obrach greisean-obrach a chur seachad ann an Dùn Èideann agus san Eilean

Chair's foreword

The past year has been another significant year for Sabhal Mòr Ostaig, bringing good news, challenges and change.

Sabhal Mòr Ostaig staff worked hard to support the Scottish Languages Bill as it passed through different stages in the Scottish Parliament: we made written submissions on a range of topics in Gaelic development, gave testimony at stage 1 of the Bill, worked with different members of the Scottish parliament, and argued for Sabhal Mòr Ostaig to be named in the Bill.

The Bill – including the section naming Sabhal Mòr Ostaig – received full support in the parliamentary vote early in the summer of 2025.

The section naming Sabhal Mòr Ostaig states the government's will to support Sabhal Mòr Ostaig as the National Centre for Gaelic Language and Culture, and it commits to review funding and the status of Sabhal Mòr Ostaig.

In October 2024, Sabhal Mòr Ostaig celebrated the graduation of a large number of Gaelic graduates with a range of qualifications from apprenticeships to research Masters. The Sabhal Mòr Ostaig Board of Directors are very proud of our graduates and of our staff who supported the students during their studies; these graduates will, through their careers and social lives, continue to strengthen the Gaelic world in the years to come.

At the graduation, Anne Lorne Gillies and Ruairidh Maclean were given the honour of Sàr Ghàidheal - exceptional Gael – for their work for the Gaelic language and culture.

At the start of the year, 2025, we were delighted to welcome our Annual Lecture guest speaker, Mr Alan Esslemont, Director General of TG4 in Ireland; the lecture was also supported by the Consul General of Ireland. His topic was "Minority Language Media: its value and impact".

Following the signing of a Memorandum of Understanding with the National Library of Scotland in 2024, the past year brought a rich programme of collaboration between the two national institutions, that gave exchange opportunities to staff and students to work

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report

FOR YEAR ENDED 31 JULY 2025

Sgitheanach. Chaidh mòran a cho-phàirteachadh agus ionnsachadh eadar an dà institiud, agus leanaidh an obair seo tro na bliadhnaichean ri teachd.

together. This was extremely productive, with much being shared and learnt between the two institutions. This collaboration will continue in the years ahead.

A thaobh ionmhais, b' e bliadhna dhùbhlanach eile a bh' innte. A-rithist, bha feum air obair mhòr airson dìon a chur air obair na Colaiste bhon chron a dh'fhaodadh èirigh ri linn cion maoineachaidh. Chaidh sàbhalaidhean a lorg, agus chaidh sruthan maoineachaidh ùra a thoirt a-steach cuideachd. A-rithist, tha sinn fìor thaingeil dha luchd-obrach an t-Sabhail airson na h-obrach cruaidh aca, agus dha Riaghaltas na h-Alba.

In financial terms, it was another challenging year. Again, hard work was required to protect the College's work from the deleterious effects of a lack of funding. Savings were found, and new income streams were brought in. Again, we are extremely grateful to Sabhal Mòr staff for their hard work and to the Scottish Government.

Tha sinn fada an comain Riaghaltas na h-Alba, Comhairle Maoineachaidh na h-Alba, Bòrd na Gàidhlig, Oilthigh na Gàidhealtachd is nan Eilean, Foghlam Alba, Comhairle na Gàidhealtachd agus iomadh buidheann eile airson an cuid taice. Tha com-pàirtichean agus luchd-taice deatamach dhar prìomh cheann-uidhe, a bhith a' dìon agus a' neartachadh cànan is cultar na Gàidhlig, agus tha sinn air leth taingeil dhaibh airson an cuid taice.

We are very grateful to the Scottish Government, the Scottish Funding Council, Bòrd na Gàidhlig, the University of the Highlands and Islands, Education Scotland, Highland Council and to many other bodies for their support. Partners and supporters are essential to our mission, to protect and strengthen the Gaelic language and culture, and we are extremely grateful to them for their support.

Tha Bòrd Stiùiridh Sabhal Mòr Ostaig fada an comain ar sgioba obrach agus ar n-oileanaich airson an dealasachd is dìlseachd is lèirsinn airson ar cànan agus ar n-Ionad Nàiseanta airson Cànan is Cultar na Gàidhlig.

The Board of Sabhal Mòr Ostaig is very grateful to our staff and students for their commitment and vision for our language and our National Centre for Gaelic Language and Culture.

Le misneachd agus dealasachd, tha sinn a-nis a' coimhead air adhart ri na tha ri dhèanamh; gu math fada a bhios Sabhal Mòr Ostaig soirbheachail.

With courage and passion, we now look forward to all that has to be done; long may Sabhal Mòr Ostaig continue to thrive.

Angus MacAonghais (Cathraiche)

Angus MacInnes (Chair)

Ceann-latha: 15/12/2025

Date: 15/12/2025

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report
FOR YEAR ENDED 31 JULY 2025

Fiosrachadh laghail agus rianachd

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 an tiotal aige. Tha a' Cholaiste na buidheann-charthannais chlàraichte (Àireamh Buidhne-carthannais Albannaich SC 002578) a rèir Achd Tasgadh Bhuidhnean-carthannais agus Urrasairean (Alba) 2005.

Raon nan Aithrisean Ionmhasail Aonaichte

Tha na h-Aithrisean Ionmhasail Aonaichte a' gabhail a-steach obair gu lèir na Colaiste, a' gabhail a-steach na h-obrach aig an fho-chompanaidh, Sabhal Mòr Ostaig (Leasachaidhean) Earranta. Tha an Aithris Aonaichte airson Teachd-a-steach lomlan a' sealltainn nan toraidhean airson na bliadhna bho 1 Lùnastal 2024.

Ar Lèirsinn

Bidh Sabhal Mòr Ostaig, Ionad Nàiseanta Cànan is Cultar na Gàidhlig, na ionad Gàidhlig bho bhun gu bàrr agus sinn a' tairgsinn chothroman ionnsachaidh, rannsachaidh agus cultarach a tha sàr-mhath gus an urrainn do ar n-oileanaich, luchd-obrach is luchd-com-pàirt a' Ghàidhlig a thoirt air adhart.

Math a' Phobail

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

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

- Teagasg sàr-mhath
- Barrachd chothroman com-pàirt a ghabhail ann am foghlam is raointean eile agus a' cur às do bhacaidhean a dhùineas daoine a-mach bhon

Legal and administrative information

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 2024.

Mission Statement

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

Public Benefit

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

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

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report

FOR YEAR ENDED 31 JULY 2025

- 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

- Strong student support systems
- Links with employees, industry and commerce

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

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.

Cinn-uidhe Ro-innleachdail

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

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

Strategic Objectives

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

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

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report
FOR YEAR ENDED 31 JULY 2025

co-phàirteachadh fiosrachadh le ar prìomh luchd-ùidhe, agus a' neartachadh coimhearsnachd Sabhal Mòr Ostaig

and strengthening the Sabhal Mòr Ostaig community.

Lèirmheas obrachaidh airson na bliadhna a chrìochnaich air 31 Iuchar 2025 Operating review for the year ended 31 July 2025

Adhartas mu choinneimh targaidean Frèam nam Builean airson 2024-25

Sa Bhliadhna Acadaimigich (BA) 2024/25, bha a' Cholaiste ag amas air na prìomh thoraidhean a leanas a choileanadh:

- bhathar airson an àireamh de luchd-ionnsachaidh a tha a' dèanamh phrògraman FA aig SMO a chumail co-dhiù aig air an ìre a bh' againn sa BhA 2023/24, sin 1,009 creideasan. Chaidh an targaid seo a choileanadh. Chaidh 1,300 creideas a thoirt seachad sa BhA 2024/25.
- a' dèanamh adhartas mu choinneimh bhuilean PCNG buntainneach a thaobh Foghlam, Choimhearsnachdan agus Àiteachan-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. *Chaidh an targaid seo a choileanadh gu ìre mhòir, agus thathar ag obair air iomairtean eile ann an com-pàirt ri Bòrd na Gàidhlig, MG ALBA agus am BBC. Tha còmhraidhean gan cumail le diofar choimhearsnachdan gus barrachd obrach a dhèanamh sna raointean seo.*
- barrachd co-chonaltraidh ri sgoiltean aig ìre ionadail, sgìreil agus nàiseanta tro bhith a' leasachadh is a' leudachadh sheirbheisean fiosrachaidh, comhairleachaidh agus stiùiridh, gus am bi slighe an neach-ionnsachaidh nas soilleire, agus gus am bi barrachd oileanaich air an trusadh agus gus am bi fios aig barrachd dhaoine air na cothroman a th' ann a thaobh foghlam àrd-ìre is adhartach is obraichean Gàidhlig. *Chaidh an targaid seo a choileanadh gu ìre mhòir. Thadhail 15 sgoiltean oirnn am-bliadhna, agus bha dà bhuidhnean de sgoilearan againn aig tachartasan a chum sinn ann an com-pàirt ri Comunn na Gàidhlig. Bha na Làithean Fosgailte againn air leth trang agus chaidh am pròiseact Slighe gu Teagasg a chur an gnìomh le taic bho Bhòrd na Gàidhlig.*
- a' cumail oirnn a' libhrigeadh na h-aon àireimh

Progress against Outcome Framework targets for 2024-25

In AY 2024/25 the College aimed to deliver the following priority outputs:

- maintain the number of learners undertaking SMO FE programmes at the 1,009 credits that were achieved in AY 2023/24. This was achieved. A total of 1,300 credits were delivered in AY 2024/25.
- 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. *This target was largely achieved, with further provision being developed in partnership with Bòrd na Gàidhlig, MG Alba and the BBC. Discussions are ongoing with a range of communities to develop further provision in these areas.*
- increase engagement with schools at local, regional and national level through the further development of information, advice and guidance services, clarifying the learner journey, and leading to increased student recruitment and awareness of tertiary Gaelic education and employment opportunities; *This target was largely achieved. 15 school visits were made in the year, and two school groups were hosted in collaboration with Comunn na Gàidhlig. Open Days were very busy and the Slighe gu Teagasg project was delivered with support from Bòrd na Gàidhlig.*
- maintain the number of Gaelic-language FE

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report

FOR YEAR ENDED 31 JULY 2025

de chùrsaichean goirid FA Gàidhlig a bhios a' Cholaiste a' toirt seachad gus barrachd chothroman a thoirt do dhaoine fileantas a ruighinn agus gus barrachd chothroman ionnsachaidh a thabhann; *AIR A CHOILEANADH – Chaidh prògram nan Cùrsaichean Goirid a chur an sàs gu soirbheachail, le measgachadh de phrògraman air-loidhne agus air làrach na Colaiste, agus chlàr 886 oileanaich airson 93 Cùrsaichean Goirid.*

short courses provided by the College to provide more opportunities to gain fluency and increase access to learning; *ACHIEVED – The Short Courses programme was successfully delivered, comprising of a mix of face-to-face and online programmes, with a total of 886 student registrations on 93 Short Courses.*

- a' cumail oirnn a' toirt leasachadh is leudachadh air ar n-obair rannsachaidh, àrainneachd rannsachaidh a tha ga sìor leasachadh agus ag ullachadh airson an ath Fhrèam airson Sàr-mhathais ann an Rannsachadh (REF); *The luchd-obrach is luchd-rannsachaidh air a dhol an sàs ann an trèanadh is bùithtean-obrach gus cuideachadh le bhith obair ag air Sgrùdaidhean Buaidhe agus obair eile co-cheangailte ri REF; chaidh obair rannsachaidh cho-obrachail chudromach a dhèanamh còmhla ri institiudan com-pàirteach agus thathar ag obair air com-pàirteachasan eile a thaobh Co-phàirteachadh Eòlais (CE) san àm ri teachd; tha an Ceannard Rannsachaidh ag obair gu dlùth còmhla ri luchd-compàirt aig OGE air na h-ìrean eadar-amail de dh'Aonad 26 mar ullachadh airson REF 2029.*
- 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. Chaidh seo a choileanadh – *Tha sinn a' cumail oirnn le bhith a' toirt leudachadh is leasachadh air ar n-obair choimeirsealta, agus thàinig àrdachadh air an teachd-a-steach a gheibhear bho cho-labhairtean an coimeas ri 2023/24. Uile-gu-lèir, thàinig àrdachadh air an teachd-a-steach airson àiteachan-fuirich is seirbheisean-bidh an coimeas ri an-uiridh. Tha barrachd is barrachd dhaoine gun Ghàidhlig a' cur eòlas air a' chànan is air a' chultar, mar thoradh air an taic a bheir sinn do dh'iomairtean leithid Duolingo is SpeakGaelic, agus ri linn mar a thathar a' tairgse barrachd chothroman co-chonaltraidh, leithid nan cothroman do bhuidhnean de dhaoine a bhith a' tadhal air a' Cholaiste.*
- continue to develop research activities, the development of a research environment and commence preparations for the next Research Excellence Framework (REF); *Colleagues have participated in training and workshops working towards the development of Impact Case Studies and other REF-related activities; key research collaborations with partner institutions were achieved and in development towards future KE activity; Head of Research working closely with UHI partners towards interim stages of Unit 26 REF 2029 preparation.*
- ensure the continued sustainability of the College by sustaining commercial income and increasing non-Gaelic speakers' exposure to Gaelic language and culture. This was achieved – *Commercial activities continue to develop, seeing an increase in conferencing income compared to 2023/24. Overall accommodation and catering income increased compared to the prior year. Non-Gaelic speakers exposure continues to be increased by supporting initiatives like Duolingo and SpeakGaelic, and expanding engagement opportunities on site, including with visiting tour groups.*

Àireamhan 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

Student Numbers

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

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)
Group Report
FOR YEAR ENDED 31 JULY 2025

oileanach airidh air am moladh airson na h-obrach a rinn iad.

Cùrsaichean Fo-cheumnach

Bha 256 oileanaich clàraichte sna prògraman Fo-cheumnach againn ann an 2024-25, agus iad sin ionann ri 147.4 oileanaich FTE.

Cùrsaichean Iar-cheumnach air an Teagasg

Chùm Sabhal Mòr Ostaig orra a' toirt leasachadh is leudachadh air cùrsaichean iar-cheumnach a tha air an teagasg agus a' cur ri àireamh nan oileanach air leithid a chùrsaichean, agus chaidh MEd ùr ann am Foghlam Gàidhlig a stèidheachadh, le taic bho Riaghaltas na h-Alba. Chlàraich 27 oileanaich airson a' chùrsa phàirt-ùine seo do thidsearan Gàidhlig.

Foghlam Adhartach

Rinneadh na b' fheàrr na an targaid a bh' ann airson 1,009 creideas FA ann an 2024/25, chaidh 1,300 creideas a chosnadh. Chlàraich 379 oileanaich airson a' Chùrsa Inntrigidh ann an 2024/25. Bha Preantasachdan Bun-ìre ann a-rithist sna Meadhanan Cruthachail is Didseatach agus Clann is Daoine Òga.

Cùrsaichean Goirid 2024/25

Libhrig Sgioba nan Cùrsaichean Goirid taghadh farsaing de chùrsaichean air-loidhne agus aghaidh-ri-aghaidh thar na bliadhna, agus chlàraich 886 oileanaich airson nan cùrsaichean sin. Bha àireamhan matha de dhaoine againn airson nan Cùrsaichean Goirid a chaidh a theagasg air làrach na Colaiste aig Àm na Càisge agus as t-samhradh.

Am measg nan cùrsaichean sònraichte a chaidh a thabhairt air làrach na Colaiste bha *Seachdain nan Teaghlach*, a chaidh a chumail ann an com-pàirt ri Comhairle na Gàidhealtachd agus Bòrd na Gàidhlig. Bha còrr is 100 neach an làthair airson na seachdain, eadar pàrantan is clann. Cuideachd, libhrig sinn cùrsaichean sònraichte eile airson diofar bhuidhnean foghlaim com-pàirteach, leithid Conservatoire Rìoghail na h-Alba.

Leasachaidhean a thaobh Teagaisg is Ionnsachaidh

Chaidh aonta as ùr a chur ri Sgeama na Gàidhlig is Chuspairean Co-cheangailte (SGCC) ann an 2023, agus chaidh an Sgeama ùraichte a chur an sàs gu soirbheachail thar na bliadhna a dh'fhalbh.

Bha sinn a' libhrigeadh ceum Maighstireachd trì-bliadhna pàirt-ùine ann am Foghlam Gàidhlig do thidsearan Gàidhlig. Seo a' chiad cheum MEd dhen

Undergraduate

A total of 256 students enrolled on our Undergraduate programmes in 2024-25, accounting for a total of 147.4FTEs.

Taught Postgraduate

SMO has continued to strengthen postgraduate taught provision and numbers, with the introduction of the new MEd in Gaelic Education, with support from Scottish Government. A total of 27 students were registered for this part-time course for Gaelic teachers.

Further Education

The 2024/25 FE credit target of 1,009 was exceeded with 1,300 credits achieved. In 2024/25, An Cùrsa Inntrigidh had 379 students registered. Foundation Apprenticeships have continued in Creative and Digital Media and Children and Young People.

Short Courses 2024/25

Our Short Courses Team delivered a range of online and face-to-face courses over the past session, with a total of 886 student registrations. Our on-campus Easter and Summer Short Courses were well attended.

Specialist courses on campus included *Seachdain nan Teaghlach*, Family Learning Week, delivered in partnership with the Highland Council and Bòrd na Gàidhlig, which had over 100 attendees, comprising parents and children. We also delivered specialist courses to a range of educational partners, such as the Royal Conservatoire of Scotland.

Teaching and Learning Developments

The Gaelic and Related Studies scheme (GRSS) was successfully reapproved in 2023, and the revised Scheme was successfully delivered over the past session.

We delivered the three-year part-time Masters degree in Gaelic Education for Gaelic medium teachers. The MEd is the first degree of its kind in

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report

FOR YEAR ENDED 31 JULY 2025

t-seòrsa seo ann an Alba, agus a' chiad cheum Maighstireachd Foghlaim a tha air a theagasg gu tur ann an Gàidhlig.

Scotland, as it's the first Masters of Education degree to be taught entirely through the medium of Gaelic.

Tha sinn a' cumail oirnn a' dèanamh obair mhòr a thaobh chothroman ionnsachaidh cànanais coimhearsnachd do dh'ìnbhich, tro bhith a' dèanamh tuilleadh leasachaidh air aon de ar prìomh chùrsaichean, An Cùrsa Inntigidh, agus tro bhith a' stiùireadh na h-obrach gus susbaint acadaimigeach a chruthachadh do SpeakGaelic. Ann an 2024-25, rinn sinn leasachadh air a' Chùrsa Inntigidh gus a dhèanamh nas tarraingiche do na h-oileanaich, le bhith a' cur ris an àireimh de chlasaichean còmhraidh is ath-sgrùdaidh, a' foillseachadh cuairt-litir a' chùrsa dà thuras sa bhliadhna, agus le bhith a' cur Sgoil Shamhraidh a' Chùrsa Inntigidh air dòigh san Ògmhios 2025.

We continue to make significant contributions to adult language and community learning provision, through the redevelopment of our flagship course, An Cùrsa Inntigidh, and through leading the academic content creation for SpeakGaelic. In 2024-25 we worked to improve the An Cùrsa Inntigidh learner experience through expansion of conversation and revision classes, publication of a biannual course magazine, and delivering the An Cùrsa Inntigidh Summer School in June 2025.

Chuir ar sgioba de luchd-leasachaidh chùrsaichean, fo stiùir a' Mhanaidseir Ionnsachaidh Inbheach, crìoch air a' churraicealam airson SpeakGaelic, iomairt nàiseanta a tha air a stiùireadh le MG ALBA ann an com-pàirt ris a' BhBC. Tha an sgioba an dùil stuthan sònraichte ullachadh mu choinneimh diofar amasan ionnsachaidh, agus bithear a' cur taic ris an obair gus barrachd chlasaichean coimhearsnachd a thabhainn.

Our team of course developers, overseen by the Adult Learning Manager, completed the curriculum for SpeakGaelic, a national initiative led by MG ALBA and in partnership with the BBC. The team plans to develop more targeted, customised materials, as well as supporting the roll-out of community classes.

Bha cothrom aig ar n-oileanaich chiùil taisbeanadh a dhèanamh air na comasan ciùil aca aig diofar thachartasan, leithid Òraid Bhliadhnail Sabhal Mòr Ostaig 2024.

Our music students showcased their talents at numerous events, including the annual Sabhal Mòr Ostaig Lecture 2024.

Bha sinn air leth toilichte ùrachadh a dhèanamh air an aonta chom-pàrteach againn le Oilthigh Cheap Breatainn, a bheir cothrom do dh'oileanaich iomlaid a dhèanamh agus trom bi sinn a' co-phàirteachadh eòlas agus ag obair còmhla.

We were delighted to renew our partnership agreement with the University of Cape Breton, which will facilitate student exchanges as well as promoting intellectual exchange and collaboration.

An t-Ionad Sàr-mhathais ann an Teagasg

'S e a th' anns an Ionad Sàr-mhathais ann an Teagasg, pròiseact nàiseanta ùr a fhuair maoinachadh bho Riaghaltas na h-Alba, agus bidh Sabhal Mòr Ostaig a' riochdachadh Foghlam Gàidhlig an lùib a' phròiseict, agus sinn ag obair ann an co-bhuinn ris a' phrìomh bhuidhinn chom-pàirtich, Oilthigh Ghlaschu.

The Centre for Teaching Excellence

The Centre for Teaching Excellence is a new national project funded by the Scottish Government, and Sabhal Mòr Ostaig will represent Gaelic Education within the project, working in partnership with the lead partners, the University of Glasgow.

'S e amas a' phròiseict cothroman ionnsachaidh proifeiseanta brìoghmhor a chruthachadh do thidsearan an lùib mheadhanan didseatach agus air-loidhne. Bheir an 'Hub Gàidhlig' taic do thidsearan Gàidhlig tro chothroman ionnsachaidh innleachdach.

The project aims to create meaningful professional learning opportunities for teachers both digitally and online. The 'Gaelic Hub' will support Gaelic teachers through new innovative learning opportunities.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report

FOR YEAR ENDED 31 JULY 2025

Rannsachadh

Oileanaich rannsachaidh iar-cheumnach

Tha an àireamh de dh'oileanaich iar-cheumnach againn a' sìor dhol am meud, agus tha ceathrar oileanach làn-thìde agus dìthis oileanach pàirt-thìde againn a tha a' dèanamh PhD, agus iad uile air maoineachadh fhaighinn. Tha aon oileanach MRes clàraichte againn airson 2025/26. Cuideachd, tha luchd-obrach SMO nan stiùirichean do chòigear oileanach PhD a tha stèidhichte aig institiudan eile. Bha ar n-oileanaich PhD an sàs ann an rannsachadh agus co-labhairtean. Tha iad cuideachd air a dhol an sàs ann an obair CE leithid a bhith a' sgrìobhadh sa chobh chunbhalach aig Tobar an Dualchais ann am Pàipear Beag an Eilein Sgitheanaich.

Leasachaidhean air an Oighreachd

Chùm a' Cholaiste orra 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:

- Obair èiginneach gus uinneagan ùra a chur a-steach air 5 ùrlaran san Tùr, sna cidsinean is sna seòmraichean-suidhe ann an àiteachan-fuirich nan oileanach. Chaidh crìoch a chur air an obair sin tràth san t-Sultain 2025.
- Thathar a' dèanamh adhartas math leis a' Phrògram airson Cothromachadh Carboin, agus an obair sin a' dol air adhart a rèir a' chlàir-ama agus a' bhuidseit, agus thèid na leanas a chur ann mar phàirt dhen phrògram: Pumpaichean-teas Èadhair, Goileadairean LPG ùra, na pìoban uile a bhios a dhith airson sin, BMS agus bun-structair, pannalan-grèine agus Crann-gaoithe, agus thèid tòrr uinneagan ùra a chur a-steach cuideachd. Mar thoradh air seo, thèid cumhachd ath-nuadhachail a chruthachadh air feadh àrainn na Colaiste agus bidh tèarainteachd cumhachd againn agus thèid airgead a shàbhaladh cuideachd. B' urrainn dhuinn an obair seo a chur air adhart ri linn tabhartas calpa luach £2.49m a fhuair sinn bho Riaghaltas na h-Alba.
- Bha an togalach Fàs fhathast dùinte ri linn uireasbhaidhean ann an structair an togalaich. Tha am Plana Gnothachais mionaideach airson an togalach a chàradh a-nis air taic fhaighinn bho HIE is Riaghaltas na h-Alba agus tha an SFC air aonta a chur ris agus tha sinn an dòchas gum faighear aonta deireannach ris a' mhaoinachadh a dh'aithghearr gus an urrainnear tòiseachadh air an obair tràth ann an 2026. Tha e deatamach do ar n-obair agus ar

Research activities

Postgraduate research students

Postgraduate numbers continue to grow, with a cohort of four full-time and two part-time PhD students, all funded. We have one MRes student enrolled for 2025/26. SMO staff are also involved in co-supervision of 5 PhD students based at other institutions. PhD students contributed to research activities and conferences. They have also participated in KE activities including contributions to Tobar an Dualchais' regular column in the West Highland Free Press.

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 urgent replacement of the windows to the 5 storeys of the student kitchens & sitting rooms in the *An Tùr* (the Tower) student accommodation. This work was successfully completed in early Sept 2025.
- The Net Zero Programme of works is moving forward apace and is on time and on budget and will see the installation of new Air Source Heat Pumps, new LPG Boilers, all supporting pipework, BMS and infrastructure, solar panels and a Wind Turbine, along with an extensive and strategic programme of window replacements. This will introduce renewable energy generation across the campus and bring energy security and cost savings. This work has been enabled having secured a Scottish Government capital grant award of £2.49m.
- The Fàs Building has remained closed due to identified structural defects. The detailed Business Case has now been supported by HIE, Scottish Government and endorsed by SFC and we remain hopeful that the final agreement on the overall funding package will be imminent and enable a start on site in early 2026. The recommissioning of this SMO's largest building is critical to our ongoing work and to the delivery of our Strategic Plan. As well restoring the

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report FOR YEAR ENDED 31 JULY 2025

Plana Ro-innleachdail gun tèid an togalach as motha aig SMO ath-leasachadh is a chàradh. A thuilleadh air na planaichean gus ath-leasachadh a dhèanamh air an togalach air fad, tha cothrom air a bhith againn gus beachdachadh as ùr air mar a ghabhas an togalach a chleachdadh san ùine air thoiseach a rèir amasan ro-innleachd ùr na Colaiste, agus gus Plana Cleachdaidh ùr ullachadh airson Fàs.

building fully this has also provided an opportunity for the reassessment of future use in line with the College's new strategy, and to develop an updated Fàs Utilisation Plan.

- Chùm a' Cholaiste orra a' dèanamh adhartas math mu choinneimh na targaid aca gus a' bhuaidh-charboin agus na sgaoilidhean carboin aca a lùghdachadh nan obair agus an lùib mar a thèid dealan 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 aithris as ùire, 2024-25, a chaidh aithris do Riaghaltas na h-Alba, 250 tunna de CO2 (2023-24: 224 tunna).
- 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 most recent reporting year 2024-25 as reported to the Scottish Government were calculated as 250 tonnes CO2 (2023-24: 224 tonnes).
- Chaidh adhartas cunbhalach a dhèanamh leis an obair ghleidhidh is chàraidh a bha san amharc againn air feadh na h-oighreachd agus sinn a' dèiligeadh ri cùisean a chaidh a thogail o chionn ghoirid anns an Sgrùdadh aig Pick Everard air an Oighreachd.
- Steady progress has continued to be made in meeting our planned maintenance across the estate in responding to the issues raised in the recent Pick Everard Estates Condition Survey.

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, agus air a thogail, 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 Sabhal Mòr Ostaig.

Tro ar com-pàirteachas adhartach le Comhairle na Gàidhealtachd, Urras Taigheadais nan Coimhearsnachdan agus an companaidh priobhaideach, James MacQueen's Earranta, chaidh 29 dachaighean ùra a thogail is a thairgse. Bha na dachaighean seo rim faotainn aig prìs reusanta le measgachadh de roghainnean seilbh is gabhaltas, agus nas cudromaiche buileach rinn iad feum nach beag ann a bhith a' dèiligeadh ris mar a tha taigheadas aig prìs reusanta cho fìor ghann san sgìre. Thòisich obair air an làrach tràth ann an 2023 agus chaidh a crìochnachadh a rèir a' chlàir-ama agus a' bhuidseit

Chaidh an taigheadas ùr fhosgladh gu h-oifigeil air 20 Sultain 2024, far an robh an Leas-Phrìomh

Update on Kilbeg village housing development

Kilbeg Village, the first architecturally planned new village built in Skye in over 100 years, is an ambitious and iconic development which aims to create a vibrant, economically active and sustainable rural community which, in line with Sabhal Mòr Ostaig's wider 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, we successfully delivered the development of 29 units of affordable housing offering a mix of ownership and tenancy models and, most importantly, helping to address the chronic shortage of affordable housing in the area. Work began on site in early 2023 and was completed on time and on budget.

The official opening took place on 20th Sept 2024, with the opening ceremony being conducted by the

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)
Group Report
FOR YEAR ENDED 31 JULY 2025

Mhinistear, Ceit Fhoirbeis BPA an làthair gus an leasachadh taigheadais fhosgladh.

Deputy First Minister, Kate Forbes MSP.

Thathar an dòchas gun tòisichear obair air an ath ire de Bhaile na Cille Bige, Ceàrnag a' Bhaile, a dh'aithghearr agus thathar an dùil gun tòisichear obair togail tràth ann an 2026. Le seo, thèid 12-14 dachaighean ùra a chruthachadh a bhios rim faotainn aig prìs reusanta. Tha seo mar phàirt de phròiseact a tha ar luchd-compàirt, James MacQueen's Earranta, a' cur air adhart agus 's e leasachadh fo stiùir cunnradair a th' ann. Ach feumar fhathast cumail ri Meòrachan Tuigse, agus tha sin a' ciallachadh gu bheil 'Còraichean a thaobh Ciad Dhiùltadh' aig Sabhal Mòr Ostaig a thaobh tè sam bith de na dachaighean seo no iad uile. Thathar an dòchas gun urrainnear 9 dachaighean eile, a gheibhear aig prìs reusanta, a thogail mar thoradh air an rathad ùr a bhios a' dol gu pàirc-chàraichean Ceàrnag a' Bhaile, a bhios air cùl an leasachaidh ùir, agus tha sinn a' beachdachadh an-dràsta air mar a dh'fhaodar sin a thoirt air adhart mar 'phròiseact co-obrachail' eadar Sabhal Mòr Ostaig agus James MacQueen's Earranta.

The next phase of the Kilbeg development, *Cheàrnag a' Bhaile* (the Village Square), it is hoped will begin shortly, with an anticipated construction start on site early in 2026. This will create a further 12-14 units of affordable housing. This part of the development is being taken forward by our delivery partners, James MacQueen's Ltd as contractor led development but is the subject to a Memorandum of Understanding, giving Sabhal Mòr Ostaig 'Rights of First Refusal' over all or any of these apartments.

It is hoped that the building of a further 9 units of affordable housing will be facilitated by the new road serving the 'Village Square' carpark, to the rear of the new development, and we are currently looking at the possibility of this being taken forward as a 'joint venture' between Sabhal Mòr and James MacQueen's Ltd

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 ann an Taobh Siar na h-Alba.

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.

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.

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.

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, agus tha Meòrachan Tuigse againn leotha. Cuideachd, bha còmhraidhean mionaideach againn mu na thathar a' moladh le taghadh farsaing de Mhinistearan is Oifigich aig àrd-ire bho Riaghaltas na h-Alba agus Riaghaltas

SMO is committed to developing this important new facility as a '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) with which we have an MOU. The proposals have also been the subject of detailed discussions with a wide range of senior Scottish Government, UK Government Ministers and Officials, and Local Authority Convenors, elected Members, Committee Chairs and Officials and the iconic proposal has been

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report

FOR YEAR ENDED 31 JULY 2025

na RA agus le Luchd-gairm, Comhairlichean, Cathraichean Comataidh agus Oifigearan bho Ùghdarrasan Ionadail, agus thug a h-uile duine aca seachad beachdan gu math taiceil a thaobh na tha sinn a' moladh.

extremely favourably received by all.

Leis mar a tha Riaghaltas na RA ùr ann, bha againn ri tuilleadh obrach a dhèanamh aig ìre phoilitigeach leis an amas iarrtas a chur a-steach gu Maoin Beairteis Chom-pàirtichte na RA, agus sinn a' conaltradh ri Rùnaire na h-Alba ùr agus an sgioba ministreil aige a thaobh sin. Thathar a-nis ag obair air Plana Gnothachais mar thaic dha sin.

The change of UK Government has meant a refocussing of the work undertaken at a political level with the aim of submitting an application under the UK Shared Prosperity Fund, through the newly-appointed Secretary of State for Scotland and his Ministerial Team. The supporting Business Case is now being developed.

Pròiseactan nàiseanta

Tha Sabhal Mòr Ostaig, mar Ionad Nàiseanta Cànan is Cultar na Gàidhlig, na dhachaigh do agus na phrìomh bhuidheann chom-pàirteach airson grunn phròiseactan nàiseanta, leantainneach Gàidhlig agus pròiseactan anns a bheil obair ga dèanamh a thaobh cultar, rannsachadh agus com-pàirteachadh eòlais, agus air a bheil iomradh gu h-ìosal.

National projects

Sabhal Mòr Ostaig, as the National Centre for Gaelic Language and Culture, is the host and lead partner for a number of national, longitudinal Gaelic language and culture-based research and knowledge exchange projects, which are described below.

Faclair na Gàidhlig

Rinn Faclair na Gàidhlig adhartas math sa bhliadhna acadaimigich 2024-25. Thòisich trì ùir luchd-deasachaidh ùra san Lùnastal 2024 (2.5 ILT) agus chaidh neach-deasachaidh eile fhadthad sa Ghearran 2025. Tha a h-uile neach-obrach ùr air crìoch a chur air an ùine-dhearbhadh sna dreuchdan aca agus tha iad a' cumail orra leis an trèanadh aca a thaobh mar a dh'ullaicheas iad inntridhean.

Faclair na Gàidhlig / Dictionary of the Scottish Gaelic Language

Faclair na Gàidhlig has made good progress during the academic year 2024-25. Three new editors started work in August 2024 (2.5FTE) and the team was further augmented with the recruitment of another editor in February 2025. All new staff have successfully completed their probationary periods and are continuing their training on entry writing.

Faisg air deireadh na bliadhna aithris, thuirt an Àrd Neach-deasachaidh gun robh i airson an dreuchd àrd-ìre aice a leigeil dhith gus am b' urrainn dhi barrachd obair facladaireachd a dhèanamh. Choinnich an sgioba ri luchd-obrach Sgiobachd agus na stiùirichean gus plana a chur air dòigh airson sin, agus chaidh aontachadh gun deigheadh na dleasan stiùiridh a roinn eadar an luchd-deasachaidh.

Towards the end of the reporting period, the Senior Editor indicated that she wished to step back from the Senior role and focus more on lexicographical work. The team met with HR and the directors to agree a plan to progress this, and it was agreed that the editorial team members would share the senior responsibilities among them.

Eadar an Lùnastal 2024 agus an t-Iuchar 2025, chaidh 23 inntridhean ùra (barrachd na an targaid, 20) a chur ri làrach-lìn Faclair na Gàidhlig, tha 46 uile-gu-lèir ann a-nis.

Between August 2024 and July 2025, we added 23 new entries (exceeding the target of 20) to the Faclair na Gàidhlig website, bringing the total to 46.

Lorg Neach-leasachaidh nan Siostaman trioblaidean coileanaidh ann an Eadar-aghaidh Prògramaidh a' Bhathair-bhuig (API) a thug an luchd-comhairleachaidh, Evolved Binary, dhuinn agus dh'obraich iad gu dlùth còmhla gus fuasgladh fhaighinn orra agus ìrean coileanaidh a leasachadh. Chaidh leasachaidhean eile a dh'fhaodar a chur an sàs a chomharrachadh, agus tha sinn air aontachadh a bhith ag obair còmhla

The Systems Developer uncovered performance issues with the Application Programming Interface (API) provided by the consultants, Evolved Binary, and they worked closely together to fix these issues and improve performance. Further possible improvements have been identified, and we have agreed to work together into the year 2025-26 to ensure that Meanma software for the dictionary is developed into a first-class work tool for historical

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report

FOR YEAR ENDED 31 JULY 2025

riutha sa bhliadhna 2025-26 gus dèanamh cinnteach gum bi am bathar-bog, Meanma, air a bheilear ag obair airson an fhaclair na ghoireas fìor mhath do dh'fhacladairean.

lexicographers.

Chùm Neach-leasachaidh nan Siostaman air ag obair gus làrach-lìn an Fhaclair a dhèanamh cho goireasach 's as urrainn, agus gabhaidh inntidhean a stòradh ann an stòr-dàta far a bheil e furasta do luchd-deasachaidh an cumail agus an ùrachadh. Am measg nan goireasan ùra, tha inneal-blog gleusta agus glè fheumail.

The Systems Developer completed work on making the Faclair website fully dynamic, with entries to be stored in a database for easy maintenance and updating by the editors. This new functionality also provides a fully-featured dynamic blogging engine.

Choinnich a' Chomataidh Deasachaidh aghaidh-ri-aghaidh airson a' chiad uair bho bha Covid ann.

A face-to-face Editorial Committee meeting took place for the first time since before the pandemic.

Tobar an Dualchais

'S e a th' ann an Tobar an Dualchais (TAD), 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 47,000 clàradh ann an-dràsta ann an Gàidhlig, Albais agus Beurla.

Tobar an Dualchais / Kist o Riches

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

Thar na bliadhna, tha TAD air còrr is 500 clàradh ùr a chur ris an stòras, a' gabhail a-steach tòrr de dh'òrain is sgeulachdan Gàidhlig nach eil air an seinn no air an aithris tuilleadh san latha an-diugh agus a tha glè chudromach do chultar na Gàidhlig. Cuideachd, chaidh 500 tar-sgrìobhadh ùr a chur ris a' ghoireas tro chom-pàirteachas sònraichte le Oilthigh Dhùn Èideann, far a bheilear a' dèanamh feum de na tar-sgrìobhaidhean gus cuideachadh le bhith a' cruthachadh teicneòlas a chuireas Gàidhlig labhairteach ann an cruth teacsa. Chaidh tachartasan coimhearsnachd a chumail am-bliadhna san Eilean Sgitheanach, Uibhist a Deas, Geàrrloch agus Glaschu. Chùm TAD an cùrsa aca, Ceanglaichean Cruthachail, ann an Uibhist a Deas far an robh còrr is 40 an làthair, agus b' e sin a' chiad uair a chaidh an cùrsa a chumail aghaidh-ri-aghaidh an sin. Mar phàirt dhen chom-pàirteachas aca ris a' bhuidhinn choimhearsnachd chultaraich, Ceòlas, chaidh cuirm-chiùil a chumail le ceòl is òrain ionadail bho oileanaich bho Shabhal Mòr Ostaig, luchd-ciùil ionadail agus sgoilearan bho Sgoil Dhalabroig. Cuideachd, chaidh pròiseact togarrach ùr a chur air bhog ann an co-bhuinn ri Eden Court ann an Inbhir Nis, far an deach seinneadair Gàidhlig agus seinneadair Albais a thaghadh gus rannsachadh a dhèanamh air na clàraidhean agus òran ùr a sgrìobhadh agus

Over the course of the year TAD has added over 500 new recordings to the resource including many culturally important Gaelic songs and stories that are no longer in use today. 500 new transcriptions have also been added through a unique collaboration with the University of Edinburgh, where transcriptions will also be used to support the development of Gaelic speech to text technology. This year community events took place in Skye, South Uist, Gairloch and Glasgow. In South Uist TAD hosted their Creative Connections course in person for the first time and over 40 people attended. As part of this collaboration with Gaelic Community Cultural organisation Ceòlas, a concert was hosted where students from Sabhal Mòr Ostaig, local performers and school children from Sgoil Dhalabroig performed music and songs from the local area. An exciting new project was also launched in collaboration with Eden Court in Inverness, where a Gaelic singer and a Scot's singer were selected to explore the resource and compose a new song which they were then able to perform at the Under Canvas Festival at Eden Court.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)
Group Report
FOR YEAR ENDED 31 JULY 2025

chluich iad an t-òran sin aig an Fhèis fon Chanabhas aig Eden Court.

Tha sinn a' cumail oirnn a' foillseachadh artaigil gach mìos ann am Pàipear Beag an Eilein Sgitheanaich sam bithear a' beachdachadh air diofar chlàraidhean agus an luach a th' anna do dhaoine san latha an-diugh. Agus thathar a' faicinn barrachd thoraidhean obrach tarraingeach is tlachdmhor a bhios a' tighinn bhon chom-pàirteachas againn le ATLAS Arts airson Neach-ealain air Aoigheachd.

Ainmean-Àite na h-Alba

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

Tha AÀA a' cumail orra a' toirt seachad seirbheis chudromach do thaghadh farsaing de dhiofar bhuidhnean, leithid Chomhairlean, Phàircean Nàiseanta agus Bòrd na Gàidhlig. Tha iad air 41 mapaichean airson Phlanaichean Gàidhlig ullachadh ann an com-pàirt ri Bòrd na Gàidhlig agus tha iad rim faighinn air [làrach-lìn AÀA](#). Cuideachd, tha AÀA air crìoch a chur air a' phròiseact Coilltean Caillte ann an com-pàirteachas ri NàdarAlba agus Coilltearachd is Fearann Alba agus chaidh grunn aithrisean-naidheachd a dhèanamh air a' phròiseact. Bha am pròiseact ag amas air fearann a chomharrachadh a bhiodh freagarrach airson choilltean ùra tro rannsachadh air ainmean-àite. Gheibhear toraidhean a' phròiseict air [làrach-lìn AÀA](#).

Tha AÀA air cùrsa tòiseachaidh leth-latha a chruthachadh air ainmean-àite Gàidhlig a tha airson na roinne poblache. Thuige seo tha AÀA air a' bhùth-obrach a thoirt seachad airson luchd-obrach NàdarAlba agus Coilltearachd is Fearann Alba tro 12 cùrsa, an dà chuid aghaidh-ri-aghaidh agus air-loidhne. Fhuaras moladh mòr air na cùrsaichean seo agus tha CFA air iarraidh air AÀA cùrsa nas mionaidiche a lìbhrigeadh thairis air 8 seachdainean do luchd-obrach CFA aig a bheil ùidh ann. Thèid an cùrsa seo a thoirt seachad tràth ann an 2026. Cuideachd, bha sinn a' teagasg nan cùrsaichean goirid againn air ainmean-àite mar phàirt de chùrsaichean goirid samhraidh SMO agus na cùrsaichean

We continue to publish monthly features in the West Highland Free Press which explores the relevance of different recordings today. And our highly successful collaboration with ATLAS Arts which employs an Artist in Residence over a period of 6 months continues to generate exciting new creative work.

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. 41 Gaelic Plan maps have been completed in partnership with Bòrd na Gàidhlig and are available on the [AÀA website](#). AÀA completed the Forgotten Woodlands project in partnership with NatureScot and Forestry and Land Scotland which received substantial media coverage. A project's aim was to identify land that may be suitable for planting new woodland through the means of toponymic research. The findings of the project can be accessed on the [AÀA website](#).

AÀA has developed a half day introductory course on Gaelic place-names aimed at the public sector. To date AÀA has delivered the workshop to NatureScot and Forestry and Land Scotland staff through a total of 12 courses, both in-person and online. These courses have received very positive feedback and have resulted in FLS requesting delivery of the more in-depth 8 week online course for interested FLS staff. This course will be delivered in early 2026. We also successfully delivered our place-name short courses as part of SMO's summer short courses and online winter courses.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)
Group Report
FOR YEAR ENDED 31 JULY 2025

geamhraidh air-loidhne aca.

Seo an treas bliadhna a tha sinn air a bhith a' cur nam bùithtean-obrach, Facal is Fearann, air dòigh, pròiseact a chaidh a chruthachadh ann an com-pàirt ri Comhairle na Gàidhealtachd agus bithear a' cur bhùithtean-obrach air dòigh gach Sultain ann an sgoiltean air Taobh Siar na Gàidhealtachd. Tha na bùithtean-obrach seo ag amas air sgoilearan bho P5 gu ÀS2.

Chùm AÀA orra a' toirt òraidean seachad an dà chuid aghaidh-ri-aghaidh agus air-loidhne, agus mar phàirt de sin rinn iad obair còmhla ri coimhearsnachdan ann an àiteachan leithid An Eaglais Bhreac agus An t-Sròn Reamhar agus dh'obraich iad còmhla ri buidheann bho Rinn Mhuinntir Bhàire ann an Iarthar Chorcaí nuair a thadhail iad air Gall-Ghàidhealaibh. Thugadh òraidean seachad aig Co-labhairt an Earraich aig Comann Ainmean-àite na h-Alba, Co-labhairt an Earraich aig a' Chomann Eòlas-ainmean ann am Breatann is ann an Èirinn agus aig Leabharlann Nàiseanta na h-Alba ann an Dùn Èideann.

Tha obair a' leantainn gus stuthan fhoillseachadh agus thathar a' dèanamh deasachadh deireannach an-dràsta air tar-sgrìobhaidhean de phàipearan a sgrìobh W.J. Watson nach deach fhoillseachadh. Thathar an dùil gun tèid an leabhar fhoillseachadh sa Chèitean 2026. Tha na stuthan mu ainmean-àite aig [Diack](#) uile air an tar-sgrìobhadh agus tha obair ga dèanamh gus tasglann air-loidhne a chruthachadh airson nan stuthan sin.

Soirbheas sna h-Ealain

Tha Sabhal Mòr Ostaig a' cumail orra 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 far am bi iad air an cuairteachadh leis a' chànan. Thar 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 aca a lìbhrigeadh tro chom-pàirteachasan ro-innleachdail le caochladh dhiofar bhuidhnean ealain, aig ìre ionadail, sgìreil, nàiseanta agus eadar-nàiseanta.

Tha Sabhal Mòr cuideachd a' tabhainn sgoilearachd ealain lèirsinne eadar-nàiseanta ann an co-bhuinn ri Urras Jon Schueler bho New York, 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

The Facal is Fearann Schools workshops, created in partnership with Highland Council, are now in their 3rd year with workshops being delivered to West Highland schools every September. Workshops are aimed at pupils from P5 to S2.

AÀA has continued successfully to deliver talks and lectures both in person and online, including some outreach work with communities such as Falkirk and Stranraer and hosting a field trip of a group from Sheep's Head Peninsula in West Cork, Ireland in the Rhins of Galloway. Lectures were given at the Scottish Place-name Society Spring Conference, the Society for Name Studies in Britain and Ireland Spring Conference and at the National Library for Scotland in Edinburgh.

Work on material for publication continues with the transcription of unpublished place-name papers by W. J. Watson in the final editing stages. The book is due to be launched in May 2026. The [Diack](#) place-name materials are fully transcribed and work is ongoing to create an online archive of the material.

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 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 and applications from internationally renowned visual arts practitioners, placing SMO very firmly on the international visual

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report
FOR YEAR ENDED 31 JULY 2025

fhèin a-nis gu mòr am follais ann an saoghal nan ealain lèirsinne gu h-eadar-nàiseanta.

arts map.

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 airson luchd-ealain air mhuinntireas a chur dheth rè seala. Tha sinn air Oifigear Leasachaidh nan Ealain Gàidhlig fhastadh o chionn ghoirid agus chaidh Buidheann Comhairleachaidh nan Ealain a chur air chois gus comhairle a thoirt seachad air Ro-innleachdan agus gus cuideachadh le bhith ag ullachadh Ro-innleachd Ealain SMO. Tha an t-Oifigear Leasachaidh a' cumail chòmhraidhean le Alba Chruthachail agus prìomh bhuidhnean poblach eile aig a bheil ùidh ann an Ealain nan Gàidhlig, leis an amas prògram an Luchd-ealain air Mhuinntireas a stèidheachadh as ùr, agus sinn an dòchas gun tòisich e ann an 2025-26 a-rithist. Tha sinn ag obair le Oifigearan Alba Chruthachail air diofar mholaidhean agus tha sinn an dòchas gun cuir sinn iarrtas maoinachaidh a-staigh a dh'aithghearr gus an urrainn dhuinn làn phrògram airson luchd-ealain air mhuinntireas a chur air dòigh a-rithist, airson Ceòl, Litreachas, na h-Ealain Lèirsinne agus Dràma.

Covid 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 artists' residencies were all housed, led to a temporary postponement of the programme. We have recently appointed a new Arts Development Officer and set up an Arts Advisory Group to advise on Strategy and to finalise the publication of the SMO Arts Strategy. The Arts Development Officer is now in talks with Creative Scotland and other key public bodies with an interest in the Gaelic Arts, towards the re-instatement of the Artists in Residence programme, which we hope will commence in 2025-26. We are working with Creative Scotland Officers on a range of new proposals and hope shortly to submit a funding application to enable the return of the full artists in residence programmes in, Music, Literature, Visual Arts and Drama.

Adhartas is Obair san Ùine air Thoiseach

Tha Sabhal Mòr Ostaig air planaichean a stèidheachadh gus cur ris an obair againn mar Ionad Nàiseanta Cànan is Cultar na Gàidhlig, agus sinn a' togail air Plana Nàiseanta na Gàidhlig aig Riaghaltas na h-Alba agus air Achd nan Cànan Albannach 2025. Ann an earrainn 32 dhen Achd thathar ag ràdh gun toir Ministearan na h-Alba taic dhan iomairt gus leasachadh a thoirt air Sabhal Mòr Ostaig mar Ionad Nàiseanta Cànan is Cultar na Gàidhlig, tro, am measg ghnìomhan eile, sgrùdadh air ionmhas is inbhe Sabhal Mòr Ostaig. Bidh na co-dhùnidhean a nì Ministearan na h-Alba às dèidh an sgrùdaidh seo ann an 2026/27 fìor chudromach do mar a bhios an t-ionad a' tighinn air adhart san ùine air thoiseach.

Future Developments

Sabhal Mòr Ostaig is planning for its development as the National Centre for Gaelic Language and Culture, building on the Scottish Government's National Gaelic Language Plan and the Scottish Languages Act 2025. The Act contains a section, section 32, where it is stated that Scottish Ministers will support the development of Sabhal Mòr Ostaig as the National Centre for Gaelic Language and Culture, through, among other measures, a review of its finance and of its status. The Scottish Ministers' response to the review in 2026/27 will be critical to the institution's future growth.

Am measg nam prìomhachasan a bhios ann sa bhliadhna air thoiseach tha:

- A' dèanamh ullachadh airson agus a' gabhail làn-phàirt ann an sgrùdadh Riaghaltas na h-Alba air Sabhal Mòr Ostaig

Priorities for the coming year include:

- Prepare and take full part in the Scottish Government review of Sabhal Mòr Ostaig
- Continue to build on and strengthen the excellence of our academic provision

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report

FOR YEAR ENDED 31 JULY 2025

- A' cumail oirnn a' togail air agus a' toirt leudachadh is leasachadh air an t-sàr obair acadaimigich a tha sinn a' dèanamh
- A' cur taic ri pròiseactan nàiseanta agus a' neartachadh ar com-pàirteachasan le coimhearsnachdan is buidhnean nàiseanta
- A' cumail oirnn a' gleidheadh is a' cur ri ar n-oighreachd
- A' dèanamh adhartas le bhith a' lùghdachadh ar sgaoilidhean carboin
- A' dèanamh cinnteach gu bheil Sabhal Mòr Ostaig air stèidh sheasmhach a thaobh ionmhas
- Support our national projects and strengthen our partnerships with community and national organisations
- Continue to maintain and develop our capital estate
- Progress our work to reduce our carbon footprint.
- Ensure the financial sustainability of Sabhal Mòr Ostaig.

Ath-sgrùdadh ionmhasail airson na bliadhna a chrìochnaich air 31 Iuchar 2025

Financial review for the year ended 31 July 2025

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 ar cuid sho-mhaoinean a thionndadh gu airgead sa gheàrr-ùine
- gun cùm sinn oirnn a' cur airgead an seilbh phròiseactan calpa

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

Ath-sgrùdadh Ionmhasail

Chithear an Aithris Aonaichte airson Teachd-a-steach Iomlan airson na bliadhna a chrìochnaich air 31 Iuchar 2025 air duilleag 42 den aithisg seo.

Bha 2024-25 na bliadhna na bu dhùbhланаiche a thaobh ionmhas airson Sabhal Mòr Ostaig, agus cha robh bun-mhaoineachadh gu leòr ann, a dh'fhuirich an ìre mhath aig an ìre aig an robh e, gus pàigheadh airson nan cosgaisean a chaidh suas a-rithist. Fhuaras barrachd teachd-a-steach bho chisean oileanach is àiteachan-fuirich mar thoradh air àrdachadh air an àireimh de dh'oileanaich làn-thìde a bha air làrach na Colaiste.

Chaidh smachd a chumail air cosgaisean cho fad 's b' urrainnear, agus chaidh airgead a shàbhaladh seach nach deach dreuchdan a lìonadh, agus chuidich sin le bhith a' cumail smachd air

Financial review

The Consolidated Statement of Comprehensive Income for the year ending 31 July 2025 is set out on page 42 of this report.

2024-25 has been a more challenging year financially for Sabhal Mòr Ostaig, with continued increases in costs not being met by core funding, which remained largely flat. Increasing full-time, on-site student numbers leading to higher fee and accommodation income.

Costs were controlled as much as possible, with savings made by keeping positions vacant, which helped ease the pressure of inflation on salaries. However, the changes to employers national

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report

FOR YEAR ENDED 31 JULY 2025

atmhorachd ann an cosgais nan tuarastalan. Ge-tà, bha cosgais a bharrachd luach còrr is £25,000 ann thar nan ceithir mìosan mu dheireadh dhen bhliadhna acadaimigich ri linn atharraichean air na tha fastaichean a' pàigheadh airson àrachas nàiseanta.

insurance contributions added over £25k in cost over the last 4 months of the academic year.

Mar thoradh air seo uile bha easbhaidh de £(57,000) ann às dèidh call luach agus a bhith a' comharrachadh nan tabhartasan calpa ri thighinn a fhuaras. (2023/24: còrr de £36,000).

There is a resulting deficit of £(57)k after charging depreciation and crediting related deferred capital grants released. (2023/24: surplus of £36k).

Thòisich am pròiseact luach £2.4m am-bliadhna, a fhuair maoineachadh bho Riaghaltas na h-Alba, gus Sabhal Mòr Ostaig a chuideachadh le bhith a' gluasad gu Cothromachadh Carboin. Fhuair sinn tabhartasan luach £1.2m am-bliadhna gus a chosg air so-mhaoinean suidhichte, pannalan-grèine, pumpaichean-teas èadhair agus crann-gaoithe a bhios air an cur a-steach agus ag obair ro dheireadh a' Mhàirt 2026.

This year saw the start of a £2.4m project, funded by the Scottish Government, to aid the Sabhal Mòr Ostaig transition to Net Zero. In the year we received grants of £1.2m that support investment in fixed assets, solar panels, air source heat pumps and a wind turbine that are to be installed and operational by March 2026.

B' e an t-sùim-chothromachaidh airson airgid aig deireadh na bliadhna £708,000 (2023/24: £792,000), thàinig an lùghdachadh sin ri linn na h-easbhaidh a th' againn.

Cash balances at year end were £708k (2023/24: £792k), with the decrease a reflection of the deficit position.

Cha robh nithean sònraichte ann am-bliadhna.

There were no exceptional items in the year.

Thàinig lùghdachadh air cùl-stòr deireannach na Buidhne gu £2,180,000 (2023/24: £2,237,000).

The Group's closing reserves saw a decrease to £2,180k (2023/24: £2,237k).

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

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

	2024/25 £	2023/24 £
Còrr / (Easbhaidh) ro bhuannachdan is call eile Surplus / (Deficit) before other gains and losses	(56,669)	36,044
Call luach (às dèidh tabhartasan calpa air an cùil an dàil) ann an so-mhaoinean a fhuair maoineachadh bhon Riaghaltas agus bhon roinn phrìobhaidich Depreciation (net of deferred capital grant release) on both Government funded and privately funded asset	55,819	62,258
Còrr/(easbhaidh) obrachaidh air atharrachadh / Adjusted operating (deficit)/surplus	(850)	98,302

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)
Group Report
FOR YEAR ENDED 31 JULY 2025

Sruthan Airgid agus So-mhaoineachas

Sa bhliadhna seo bha sùim airgid lom a-mach aig a' Bhuidhinn luach £83,000 (2023/24 sùim airgid lom a-mach luach £285,000), agus sin a' sealltainn gun robh easbaidh againn sa bhliadhna.

Inbhe Chìsean

'S e companaidh carthannais a th' anns a' chompanaidh a rèir na cèille ann am Paragraf 1, Pàipear-taice 6 de dh'Achd an Ionmhais 2010. Mar sin, dh'fhaodadh gum bi saoradh ann dhan chompanaidh bho chìsean a thaobh cuid a sheòrsaichean teachd-a-steach agus 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.

Prìomh chunnartan is adhbharan mì-chinnt

Tha a' Cholaiste a' cumail orra a' toirt piseach air na siostaman in-smachd aca, leithid shiostaman gus rian a chumail air cùisean ionmhasail, obrachaidh agus air cunnartan agus na siostaman sin 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 dhen phlana ath-sgrùdaidh airson In-sgrùdadh.

A rèir na tha sa phlana ro-innleachdail, 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 ath-sgrùdadh sa bhliadhna a dh'fhalbh. Bithear a' sior sgrùdadh is a' deasachadh na sgrìobhainne, clàr nan cunnartan ro-innleachdail, agus bithear ga cur air beulaibh a' Bhùird agus na Comataidh Sgrùdaidh gach ràith. Tha an sgrìobhainn sin a' comharrachadh nan cunnartan mu choinneimh gach prìomhachas ro-innleachdail, agus bithear a' cur an cèill dè na gnìomhan a thathar a' dèanamh gus buaidh chunnartan sam bith a dh'fhaodadh a bhith ann a lùghdachadh agus bithear a' sealltainn adhartas leis gach gnìomh. Cuideachd, beachdaichidh a' Cholaiste air cunnartan sam bith a dh'fhaodadh èirigh mar thoradh air obair ùr a thèid a ghabhail os làimh.

Chaidh ùrachadh a dhèanamh air an Aithris air Ìrean Cunnairt ris an Gabhar airson 2025, agus chaidh cuspair ùr a chur ri the, slàinte is math dhaoine. San fharsaingeachd, chan eil a' Cholaiste airson gabhail ri cunnartan a thaobh math nan

Cash Flows and Liquidity

During the year the Group had net cash outflow of £83k (2023/24 cash outflow of £285k), reflecting the deficit position for the year.

Taxation Status

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

Key risks and uncertainties

The College continues 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 the Internal Audit review plan.

Based on the strategic plan, the College undertakes periodic comprehensive reviews of the risks to which the College is exposed. The risk policy and procedures were reviewed during the year. The strategic risk register is a live document which is presented quarterly to both the Board and the Audit Committee. It lists risks against each strategic priority, states what mitigating action is being taken to reduce any potential impact and tracks progress against each action. The College will consider any risks associated with new areas of work.

The Risk Appetite Statement has been through its 2025 update, with a new category of health & wellbeing added. Broadly speaking the College is risk averse when it comes to the wellbeing of its students, colleagues, neighbours and

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report

FOR YEAR ENDED 31 JULY 2025

oileanach, cho-obrachichean, nàbaidhean agus cliù na Colaiste. Tha a' Cholaiste nas buailtiche dèighean-obrach innleachdach a chur an sàs airson teagasg is rannsachadh agus nuair a tha sinn a' coileanadh ar cinn-uidhe gus Gàidhlig a ghleidheadh is a neartachadh, agus sinn a' stèidheachadh àrainneachd fhoghlaim, ionnsachaidh, rannsachaidh agus phoileasaidhean Ghàidhlig.

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

1. Maoinachadh bhon Roinn Phoblaich

Tha a' Cholaiste gu mòr an urra ri maoinachadh leantainneach bho Riaghaltas na h-Alba, an dà chuid bhon Riaghaltas fhèin agus bho na buidhnean aige. Ann an 2024/25, thàinig 46% (2023/24 - 50%) 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 geallanas sam bith ann nach atharraich poileasaidh no modhan-obrach an Riaghaltais; thathar a' toirt fa-near gu bheil an riaghaltas a th' ann an-dràsta air aontachadh ri maoinachadh aig ìre stèidhichte airson na roinne airson an ath 3 bliadhna, fhad 's a tha ìre na h-atmhorachd aig ìre àrd san eaconamaidh.

Tha atharraichean air mar a tha an tabhartas gleidhidh bliadhnail airson calpa air a chomharrachadh a' sealltainn mar a dh'fhaodas poileasaidhean riaghaltais droch bhuaidh a thoirt air an t-suidheachadh ionmhasail aig institiud.

Nithear diofar rudan gus an cunnart seo a lùghdachadh:

- A' dèanamh cinnteach gu bheil a' Cholaiste ag obair gu dìcheallach gus foghlam is trèanadh sàr-mhath a thoirt seachad;
- Nithear conaltradh cunbhalach ris na buidhnean maoinachaidh agus daoine eile bho thaobh a-muigh na Colaiste, agus sinn a' gleidheadh nan ceanglaichean cudromach a th' againn riutha;
- A' leudachadh air tobraichean teachd-a-steach eile agus a' dèanamh an fheum as motha as urrainnear dhen Oighreachd gus am bi barrachd maoinachaidh againn nach buin ris an Riaghaltas;
- A' cumail sùil gu dlùth air an diofar eadar na

reputation. The college is more likely to take an innovative approach to its approach to teaching and research and in the pursuit of its mission to secure and strengthen the Gaelic language, building the education, learning, research and policy environment relating to Gaelic.

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 2024/25, some 46% (2023/24 50%) of the College's total revenue was ultimately public funded through grants for the provision of teaching Gaelic and cultural activities. This level of funding will continue due to the educational nature of SMO's work, but there can be no assurance that government policy or practice will remain the same; it is noted that the current government has agreed to effective flat funding for the sector for the next 3 years, whilst facing a high inflation economic environment.

Changes to the classification of the annual capital maintenance grant highlights how changes in government policy can negatively impact the financial position of the institution.

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 utilisation to increase the proportion of non-Government funding;

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report

FOR YEAR ENDED 31 JULY 2025

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

- Close monitoring of actuals against budget with Scenario Planning for budget shortfalls.

2. Àireamh nan Oileanach

Feumaidh àireamh chunbhalach de dh'oileanaich, an dà chuid feadhainn air an làrach 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 thrì no ceithir bliadhna. Tha lùghdachadh nach beag air a bhith ann san àireimh de sgoilearan bhios a' dèanamh Gàidhlig (Luchd-ionnsachaidh) aig Àrd-ìre bho 2012 agus sin gu h-àraidh a' toirt buaidh air an àireimh de dh'oileanaich FAI. Ged a tha an àireamh de sgoilearan a tha a' dèanamh Gàidhlig (Fileantaich) aig Àrd-ìre air a bhith a' dol am meud, tha còrr is 50 sa cheud de dhaoine a bhios a' cur a-staigh airson chùrsaichean làn-ùine nan luchd-ionnsachaidh. Mar sin, ged a tha an àireamh iomlan de dh'oileanaich air a bhith a' sìor dhol am meud gach bliadhna, chan eil cunbhalachd air a bhith ann idir a thaobh cia mheud oileanach a bhios againn a tha a' fuireach air làrach na Colaiste.

2. Student Numbers

The College is dependent on a steady stream of students, both residential and online learners, who wish to study through the medium of Gaelic. Any reduction in the 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 Higher Gaelic (learner) since 2012 affecting primarily HE student numbers. Whilst the number of pupils taking Higher Gàidhlig (fluent) has been increasing, learners now account for over 50 percent of all applicants for full-time study. Consequently, although the total number of students has continued to increase year on year, the number of residential students has become highly unpredictable.

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 de sgoilearan a bhios a' dèanamh Gàidhlig
- A' dèanamh tagradh gus am bi na cùrsaichean bogaidh FAI aig SMO air an ath-chomharrachadh mar phàirt de bhuidhinn a gheibh pàigheadh nas àirde, agus le sin bhite a' gabhail ealla ris mar a tha fad a bharrachd uairean teagaisg a dhìth airson teagasg bogaidh
- A' dèanamh tagradh feuch am faigh oileanaich 'còigeamh' bliadhna mhaoinichte, gus an urrainn dhaibh an cùrsa 'bliadhna-gu-fileantas' a dhèanamh às dèidh dhaibh ceum a dhèanamh.

Mitigation measures include:

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

3. Fàs / Mài Coimeirsealta

Tràth ann an 2022, rinn SMO co-dhùnadh doirbh gus an togalach Fàs a dhùnadh gus nach biodh

3. The Fàs Building / Commercial Letting Activity

In early 2022 SMO made the difficult decision to

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report

FOR YEAR ENDED 31 JULY 2025

duine sam bith ann an cunnart, air sàillibh chùisean a chaidh a thogail ann an aithisg einnseanaireachd theicnigeach. Tha an togalach fhathast dùinte agus 's iad na prìomh chunnartan a tha romhainn:

Chan fhaighear am maoineachadh a tha dhith gus an obair chàraidh a dhèanamh

Gnìomhan lasachaidh: Tha 2 a-mach 3 dhe na prìomh bhuidhnean maoineachaidh air maoineachadh a ghealltainn agus tha an treas buidheann chom-pàirt a' cumail chòmhradh àrd-ìre le Ministearan Riaghaltas na h-Alba agus Ceannardan Roinne gus an tobar maoineachaidh / roinn as fhreagarraiche a chomharrachadh às an tig an caob mu dheireadh dhen mhaoinachadh.

Dh'fhaodadh trioblaidean teicnigeach èirigh ris nach robh dùil an lùib na h-obrach càraidh

Gnìomhan lasachaidh: Chaidh gach gnìomh lasachaidh as urrainnear a dhèanamh a chur air dòigh agus tha maoineachadh cùl-taig luach 20% ann airson a' phrògram air eagal 's gun èirich a leithid a thrioblaidean.

Dàil sam bith sa phrògram obrach, air a h-adhbhrachadh le droch shìde

Gnìomhan lasachaidh: Thèid Clàr-ama a' Phrògram Obrach ullachadh gus an gabh e atharrachadh ma dh'èireas suidheachadh mar sin.

close the Fàs Building to ensure there was no risk to users, due to issues highlighted in a technical engineering report. The building remains closed however and our key risks are:

Failure to secure the necessary funding to carry out the works

Mitigation : 2 out of 3 of our key funding partners have already committed their funding support and the third partner is now in high level discussions with Scottish Government Ministers and Department Heads to identify the most appropriate source / department for the final tranche of funding.

Any unexpected technical issues arising from the remedial works

Mitigation : All possible mitigating measures have been set in place and programme contingency funding of 20% is in place for any such scenario.

Any delays to the works programme, caused by adverse weather conditions

Mitigation: The Scheduling of Works Programme will be such as to be able to adapt to any such circumstances if they arise.

5. Atmhorachd agus Cosgaisean Bith-beò

Tha an t-àrdachadh ann an ìre na h-atmhorachd a' fàgail uallach air buidseatan na Colaiste, gu h-àraidh leis mar a tha maoineachadh an SFC a' fuireach aig an aon ìre. Tha uallach ann a thaobh thuarastalan leis mar a tha an Tuarastal Bith-beò Ceart air a dhol suas a rèir ìre na h-atmhorachd, agus leis mar a tha thuarastalan òraidichean air a dhol suas tron Phròiseas Co-rèiteachadh Pàighidh Nàiseanta airson òraidichean agus ri linn àrdachadh air na bhios Fastaichean a' Pàigheadh airson Àrachas Nàiseanta. Nithear na leanas gus an cunnart seo a lùghdachadh:

- Rianan buidseit làidir agus sgrùdadh ionmhasail mionaideach air an cur an sàs leis an sgioba stiùiridh
- Gun a bhith a' trusadh airson dhreuchdan bàna
- Planaichean airson modhan-rian nas làidire a chur an sàs, ma bhios feum orra agus aig àm freagarach.

Dàimh ri Luchd-ùidhe

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

4. Inflation and Cost-of-Living

The College is exposed to budgetary pressures of current inflationary increases, especially as grant funding from the SFC is static. There is pressure on salaries with inflation-matching increases in the Real Living Wage, as well as substantial demands on lecturing salaries through shadowing of the National Pay Bargaining Process for lecturers and increase in Employers' National Insurance Contributions. The following measures are being taken to mitigate this risk:

- Strong budgetary controls and monitoring by the management team
- Not recruiting to vacant positions
- Plans for more stringent measures to be enacted if required, on a timely basis.

Stakeholder Relationships

The College holds regular meetings with the following key stakeholders:

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report
FOR YEAR ENDED 31 JULY 2025

- Riaghaltas na h-Alba
- Comhairle Maoineachaidh na h-Alba
- Iomairt na Gàidhealtachd agus nan Eilean
- Bòrd na Gàidhlig
- Oilthigh na Gàidhealtachd agus nan Eilean
- Comhairle na Gàidhealtachd
- Foghlam Alba
- The Scottish Government
- Scottish Funding Council
- Highlands and Islands Enterprise
- Bòrd na Gàidhlig
- University of the Highlands and Islands
- The Highland Council
- Education Scotland

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, làraich 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 nuair a bhios feum air coinneamh. 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 romhpa co-ionannachd a chur air adhart do dhaoine air a bheil ciorram agus thathar a' cur fàilte orra ann an Coimhearsnachd na Colaiste. Tha iad 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, luchd-cleachdaidh agus luchd-tadhail ann an dòigh cho-ionann, agus cha toir na leanas buaidh air sin: gnè, taobh gnèitheasach, suidheachadh pòsaidh, cinneadh, freumhan cinneadail no nàiseanta, dath, ciorram, aois, na tha neach a' creidsinn a thaobh creideimh no feallsanachd no ma tha neach nam ball / mura h-eil iad nam ball de dh'Aonadh Ciùird.

Aonaidhean Ciùird

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

Aithris a thaobh Obair Chothromach

Tha Sabhal Mòr Ostaig air cur romhpa gun cuir iad an sàs na prionnsapalan airson Obair Chothromach a stèidhich Riaghaltas na h-Alba, 's iad sin:

- Pàighear co-dhiù an Tuarastal Bith-beò Ceart
- Bidh dòighean freagarrach ann do luchd-obrach gus beachdan a thoirt seachad
- Cosgar airgead air cothroman leasachaidh do luchd-obrach

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 when required. This provides a welcome opportunity to fully engage with the stakeholders and inform them of progress and developments.

Equal Opportunities Statement

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

Trade Unions

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

Fair Work Statement

Sabhal Mòr Ostaig is committed to embedding the principles of Fair Work as set out by the Scottish Government which are specifically:

- Payment of at least the Real Living Wage
- Providing appropriate channels for effective workers' voice
- Investment in workforce development
- No inappropriate use of zero hours contracts

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report
FOR YEAR ENDED 31 JULY 2025

- Cha bhithear a' cleachdadh chùmhnanntan gun uairean stèidhichte ann an dòigh mhì-fhreagarrach
- Nithear gnìomhan gus cur às do dh'eadar-dhealachaidhean pàighidh a rèir gnè agus gus àite-obrach nas eugsamhail agus nas in-ghabhalaiche a chruthachadh
- Thèid dòighean-obrach a thabhainn a tha sùbailte agus taiceil do theaghlaichean airson a h-uile neach-obrach bhon chiad latha-obrach aca
- Cha bhithear a' cleachdadh mhodhan-obrach far a bheilear a' cur neach à dreuchd agus an uair sin gam fastadh a-rithist
- Action to tackle the gender pay gaps and to create a more diverse and inclusive workplace
- Offer flexible and family friendly working practices for all workers from day one of employment
- Opposing the use of fire and rehire practices

Tha sinn a' cur na leanas an sàs gus dearbhadh gu bheil sinn a' cur taic ri Obair Chothromach:

Pàighear Tuarastal Bith-beò Ceart

Tha Sabhal Mòr Ostaig barantaichte mar fhastaiche a tha a' pàigheadh tuarastal bith-beò ceart, agus tha sinn air cur romhainn dèanamh cinnteach gum faigh luchd-obrach de dh'aois sam bith co-dhiù an tuarastal bith-beò ceart.

Bidh dòighean freagarrach ann do luchd-obrach gus beachdan a thoirt seachad

- Tha dòighean aig Sabhal Mòr Ostaig gus co-chonaltradh a dhèanamh ri luchd-obrach fa leth agus ris an luchd-obrach air fad.
- Rinn sinn Sgrùdadh air Beachdan Luchd-obrach na bu tràithe air a' bhliadhna seo agus bidh sinn a' cumail grunn bhuidhnean-obrach as t-Fhoghar do luchd-obrach airson plana gnìomh ullachadh.
- Bidh sinn a' cumail sheiseanan fiosrachaidh do luchd-obrach gach ràith airson dèanamh cinnteach gum cumar fios riutha mu phrìomh chùisean agus gum faigh iad cothrom ceistean a thogail.
- Thathar an dùil gun cùm manaidsearan coinneamhan gu cunbhalach leis gach ball fa leth dhen sgioba aca, agus coinneamhan leis an sgioba còmhla.
- Thathar a' brosnachadh a h-uile neach-obrach gus measaidhean-obrach a dhèanamh.

Cosgar airgead air cothroman leasachaidh do luchd-obrach

Bidh sinn a' cur taic ri cothroman leasachaidh do luchd-obrach sna dòighean a leanas:

- A' toirt trèanadh inntrigidh dhan a h-uile neach-obrach.
- A' tabhainn diofar chothroman leasachaidh

Our commitment to Fair Work is demonstrated through the following practices:

Payment of the Real Living Wage

Sabhal Mòr Ostaig are an accredited real living wage employer, committed to ensuring that employees and workers of any age are paid at least the real living wage.

Providing appropriate channels for effective workers' voice

- Sabhal Mòr Ostaig has individual and collective voice channels to engage with staff.
- We carried out a Staff Survey earlier this year and will be running a series of focus groups in the Autumn with staff to develop an action plan.
- We run quarterly staff briefing sessions to ensure staff are kept updated on key communications and to give the opportunity to ask any questions.
- Managers are expected to have regular 1-2-1 meetings with all team members, as well as regular team meetings.
- All staff are encouraged to participate in the annual appraisal process.

Investment in Workforce Development

We support staff to develop by:

- Induction for all staff.
- A range of formal and informal development opportunities open to all staff across the College.
- Our annual appraisal process provides the

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Group Report
FOR YEAR ENDED 31 JULY 2025

foirmeil is neo-foirmeil dhan a h-uile neach-obrach sa Cholaiste.

- Leis na measaidhean-obrach bliadhnail againn, tha cothrom aig luchd-obrach gus bruidhinn ris a' mhanaidsear aca mu na feumalachdan ionnsachaidh is leasachaidh aca.
- Tha an siostam-rian air-loidhne airson ionnsachadh a' toirt chothroman leasachaidh pearsanta is proifeiseanta do luchd-obrach le còrr is 280 modal.
- Làithean Leasachaidh Bliadhnail do Luchd-obrach (a chaidh a chumail san Lùnastal 2025).
- Tha na cuspairean a leanas mar phàirt dhen trèanadh riatanach againn do luchd-obrach:
 - Dion Dàta
 - Dion air Clann
 - Dion air Inbhich a tha fo Dhìon Sònraichte
 - Co-ionannachd, eugsamhlachd is in-ghabhail
 - Sàrachadh Gnèitheasach a' gabhail a-steach Achd Dìon an Luchd-obrach

opportunity for staff to discuss their learning and development needs with their manager.

- Access to an online learning management system which gives staff access to over 280 modules for their own personal and professional development.
- Annual Staff Development Days (which took place in August 2025)
- Our mandatory training for all staff covers the following areas:
 - Data Protection
 - Safeguarding Children
 - Safeguarding Vulnerable Adults
 - Equity, Diversity and Inclusion
 - Sexual Harassment including the Worker Protection Act

Cha bhithear a' cleachdadh chùmhnanntan gun uairean stèidhichte ann an dòigh mhì-fhreagarrach

Bidh sinn a' cumail sùil air cùmhnanntan gun uairean stèidhichte agus cha bhi sinn gan cleachdadh ach ann an suidheachaidhean far nach urrainnear uairean a ghealltainn.

Tha a' mhòr-chuid de luchd-obrach air am fastadh fo chùmhnanntan leantainneach no cùmhnanntan airson ùine shuidhichte le uairean is pàtranach obrach dearbhte.

Nithear gnìomhan gus cur às do dh'eadar-dhealachaidhean pàighidh a rèir gnè agus gus àite-obrach nas eugsamhail agus nas in-ghabhalaiche a chruthachadh

Tha sinn air cur romhainn àite-obrach nas eugsamhail is nas in-ghabhalaiche a chruthachadh, agus cur às do dh'eadar-dhealachaidhean pàighidh a rèir gnè. Nithear na leanas gus cuideachadh le sin:

- Aithisg Bhliadhnail air Eadar-dhealachaidhean Pàighidh a rèir Gnè
- Aithisg air Daingneachadh Co-ionannachd a bhios air a foillseachadh a h-uile ceithir bliadhna mar phàirt de Dhleastanas Co-ionannachd na Roinne Poblach

Thèid dòighean-obrach a thabhainn a tha sùbailte

No inappropriate use of zero hours contracts

We monitor the use of zero hours contracts carefully and only use them where hours of work cannot be guaranteed.

The majority of employees are employed on open ended or fixed term contracts with confirmed hours and work patterns.

Action to tackle the gender pay gap and create a more diverse and inclusive workplace

We are committed to creating a more diverse and inclusive workplace, including addressing the gender pay gap. This is supported by:

- Annual Gender Pay Gap report
- Equality Mainstreaming Report published every four years as part of our Public Sector Duty

Offer flexible and family friendly working practices for all workers from day one of employment

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)
Group Report
FOR YEAR ENDED 31 JULY 2025

agus taiceil do theaghlaichean airson a h-uile neach-obrach bhon chiad latha-obrach aca

Tha Sabhal Mòr Ostaig a' tabhainn grunn dhiofar phoileasaidhean a tha taiceil do theaghlaichean (agus iad gan cur an sàs bhon chiad latha-obrach), agus tha sinn a' tabhainn barrachd na dh'fheumas sinn fo riathanasan reachdail, leithid Fòrladh Luchd-cùraim le pàigheadh.

Cha bhithear a' cleachdadh mhodhan-obrach far a bheilear a' cur neach à dreuchd agus an uair sin gam fastadh a-rithist

Cha bhi Sabhal Mòr Ostaig a' cleachdadh mhodhan-obrach far a bheilear a' cur neach à dreuchd agus an uair sin gam fastadh a-rithist.

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:

Sabhal Mòr Ostaig offer a suite of family-friendly policies (with day one entitlements), going beyond statutory requirements and including paid Carers Leave.

Opposing Fire and Rehire Practices

Sabhal Mòr Ostaig does not engage in fire and rehire practices.

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:

Aonghas MacAonghais (Cathraiche)
Ceann-latha: 15/12/2025

Angus MacAonghais (Chair)
Date: 15/12/2025

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Statement of Corporate Governance and Internal Control FOR YEAR ENDED 31 JULY 2025

Aithris air riaghladh corporra agus in-smachd

Ro-ràdh

Tha a' Cholaiste air cur romhpa sàr dhòighean-obrach a chur an sàs 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 airson Sàr Riaghladh do Cholaistean na h-Alba (an Còd) agus sa Mheòrachan Ionmhasail aig Comhairle Maoinachaidh na h-Alba le Buidhnean a Gheibh Maoinachadh ann an Roinn nan Colaistean (am Meòrachan). Chaidh an geàrr-chunntas a sgrìobhadh gus luchd-leughaidh nan aithrisean a chuideachadh le bhith a' tuigsinn mar a chaidh na prionnsapalan a chur an sàs.

Tha a' Cholaiste, a rèir beachd a' Bhùird Stiùiridh, air cumail ris gach cumha sa Chòd agus sa Mheòrachan fad na bliadhna a chrìochnaich air 31 Iuchar 2025.

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 2025, has complied with all the provisions of the Code and the Memorandum.

A' Bhuidheann Riaghlaidh / The Governing Body

Ball Bùird	Dreuchd	Ceann-latha Fastaigh	Ceann-latha Fàgail	Bòrd	Corporra	Ionmhas is Oighreachd	Sgrùdadh
Board Member	Occupation	Date of Appointment	Date of Retiral	Board	Corporate	Finance Estates	Audit
Sine Ghilleasbuig	Oifigear aig Buidheann Ghàidhlig / Gaelic Language Agency Officer	06/03/2015	14/03/2025	33%			
Aonghas MacAonghais (Cathraiche) / Angus MacInnes (Chair)	Stiùiriche Togail / Construction Director	08/09/2016		75%			
Aonghas L MacLeòid / Angus L MacLeod	Air chluaineas (Einnseanair Catharra) / Retired (Civil Engineer)	27/03/2017		75%		100%	
Gillian Rothach	Prionnsapal na Colaiste / College Principal	14/09/2018		100%	60%		
Roddy Neithercut	Tidsear / Teacher	22/11/2019		100%			60%
Bryan MacGriogair / Bryan MacGregor	Iar-Phrionnsapal (air chluaineas) / Vice Principal (Retired)	04/12/2020		75%			100%
Decker Forrest	Òraidiche / Lecturer	23/09/2022		100%		80%	
Fiona Dunn	Manaidsear Urrasachd aig Riaghaltas na h-Alba / Sponsorship	17/06/2022		100%	80%		80%

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Statement of Corporate Governance and Internal Control FOR YEAR ENDED 31 JULY 2025

	Manager Scottish Government						
Donalda McComb	Ceannard-sgoile (air chluaineas) / Headteacher (retired)	17/06/2022		100%	100%		
Seonaidh MacPhilip / Seonaidh Mackillop	Air chluaineas / Retired	22/09/2023		100%		100%	
Wilson MacLeòid / Wilson McLeaod	Neach-comhairleachaidh Rannsachaidh / Research Consultant	22/09/2023		75%	100%		
Kenina NicDhòmhnaill / Kenina MacDonald	Tidsear (air chluaineas) / Teacher (retired)	14/03/2025		100%	100%		
Dànaidh MacRath / Daniel MacRae	Manaidsear Banca (air chluaineas) / Bank Manager (Retired)	14/03/2025		100%			100%
Calum Steele		14/03/2025		100%			

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.

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

Bidh Buidheann Riaghlaidh na Colaiste – aig a bheil buill a tha air an trusadh tro shanasachd fhosgailte is tro mholaidhean a rèir sgilean a tha a dhìth – a' coinneachadh ceithir tursan sa bhliadhna agus tha grunn chomataidhean na cois agus Comataidh Chorporra, Comataidh an Ionmhais is na h-Oighreachd, Comataidh Thuarastalan agus Comataidh Sgrùdaidh nam measg. Tha na Comataidhean seo uile air an stèidheachadh gu h-oifigeil fo bhun-riaghaltean. 'S iad buill na Buidhne Riaghlaidh is eòlaichean bhon taobh a-muigh a th' air na comataidhean. Bithear a' toirt trèanadh dha na buill tro phròiseas inntrigidh agus gu cunbhalach às dèidh sin.

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 sùil air ìrean coileanaidh a rèir 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' beachdachadh air aithisgean mionaideach is molaidhean gus leasachadh a thoirt air siostaman in-smachd na Colaiste, agus air mar a

Statement of corporate governance and internal control (continued)

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

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

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Statement of Corporate Governance and Internal Control FOR YEAR ENDED 31 JULY 2025

bhios luchd-stiùiridh a' dèiligeadh ri cùisean is planaichean coileanaidh. Bidh i a' faighinn is a' beachdachadh air aithisgean Comhairle Maoineachaidh na h-Alba is mar a bheir iad buaidh air a' Cholaiste agus a' sgrùdadh mar a chumar ri riaghailtean reachdail. Bidh àrd-oifigearan a' frithealadh choinneamhan na Comataidh Sgrùdaidh mar as iomchaidh ged nach eil iad nam buill dhen 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 iad a' faighinn aithrisean mu dheidhinn sin bhon sgioba stiùiridh is a' Chomataidh Sgrùdaidh. Tha cuideam ga chur air ìre mhath de dhearbhadh agus cha bhithear ag aithris a rèir mura-bhith.

Bidh luchd in-sgrùdaidh na Colaiste, WBG LLP, a' sgrùdadh nan siostaman in-smachd, rianachd chunnartan is phròiseasan riaghlaidh a rèir plana aontaichte agus a' dèanamh aithris air an cuid thoraidhean do mhanaidsearan agus dhan 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 gu 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 leasachaidhean air siostaman in-smachd na Colaiste agus fiosrachadh air mar a bhios luchd-stiùiridh a' dèiligeadh ri cùisean, planaichean coileanaidh agus gnìomhan leasachaidh a th' air an coileanadh.

Chaidh AAB Ltd ainmeachadh mar an luchd-sgrùdaidh bhon taobh a-muigh aig a' Cholaiste bho 2023/24 agus tha e an urra riutha sgrùdadh a dhèanamh air na h-Aithrisean Ionmhasail a rèir Ìrean Sgrùdaidh aontaichte.

Tha am Bòrd Stiùiridh dhen bhàrail gu bheil pròiseas leantainneach ann airson prìomh chunnartan na Colaiste a chomharrachadh is a làimhseachadh agus gun robh e an sàs air feadh na bliadhna a chrìochnaich air 31 Iuchar 2025 agus gu

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 who consider 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.

The College's internal auditors, WBG 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.

AAB Ltd were appointed as the College's external auditors from 2023/24 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 2025 and up to the date of approval of the annual report and

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Statement of Corporate Governance and Internal Control FOR YEAR ENDED 31 JULY 2025

ruige ceann-latha aontachadh na h-aithisge is nan cunntasan bliadhnail. Bidh am Bòrd Stiùiridh ag ath-sgrùdadh a' phròiseis seo gu cunbhalach.

accounts. This process is regularly reviewed by the Board of Directors.

Buidheann leantainneach

Tha am Bòrd Stiùiridh dhen bharail gu bheil stòrasan gu leòr aig a' Cholaiste airson leantainn orra anns an ùine ri thighinn. Chaidh deuchainnean air suidheachaidhean eile fheuchainn air a' bhuidseat airson 2025-26 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 orra le an cuid ghnìomhan.

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 2025-26 and cashflows projected for the next 12 months, demonstrating there was still headroom within available overdraft facility to continue operations.

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

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

Aonghas MacAonghais / Angus MacInnes
(Cathraiche / Chair)

An Dr Gillian Rothach / Dr Gillian Munro (Stiùiriche / Director)

Ceann-latha / Date: 15/12/2025

Ceann-latha / Date: 15/12/2025

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Statement of the Board of Directors Responsibilities FOR YEAR ENDED 31 JULY 2025

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 uallach orra gun tèid aithrisean 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 aithrisean ionmhasail gan ullachadh a rèir Achdan nan Companaidhean, na h-Aithris air Modhan-obrach Freagarrach airson Cunntasachd do dh'Ionadan Foghlaim Adhartaich is Àrd-ìre agus slatan-tomhais cunntasachd eile a tha iomchaidh. Cuideachd, feumaidh na Stiùirichean, a rèir cumhaichean a' Mheòrachain ionmhasail aontaichte eadar Comhairle Maoineachaidh na h-Alba is na Stiùirichean, tron oifigear ainmichte aca, aithrisean ionmhasail ullachadh gach bliadhna ionmhais anns a bheil cunntas fìor is cothromach air suidheachadh na Colaiste agus air còrr is easbhaidh sam bith is sruthan-airgid na bliadhna sin.

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

- poileasaidhean cunntasachd freagarrach gan roghnachadh is gan cur an sàs gu cunbhalach;
- co-dhùnaidhean is tuairmsean gan dèanamh a tha reusanta agus ciallach;
- slatan-tomhais cunntasachd freagarrach gan cur an sàs, 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 'buidheann leantainneach' gus an t-àm nach biodh e iomchaidh tuilleadh a bhith a' gabhail ris gun lean a' Cholaiste mar bhuidhinn leantainnich. Tha am Bòrd riarachtaichte gu bheil stòrasan gu leòr ann agus gun lean i gu leantainneach san àm ri teachd: air an adhbhar seo thathar ag ullachadh nan aithrisean ionmhais leis an tuigse gun lean a' bhuidheann.

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

- dèanamh cinnteach nach eilear a' cleachdadh

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 adopted in the preparation of the financial statements

The Board of Directors has taken reasonable steps to:

- ensure that funds from the Scottish Funding

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Statement of the Board of Directors Responsibilities FOR YEAR ENDED 31 JULY 2025

maoineachadh Comhairle Maoineachaidh na h-Alba ach airson nan adhbharan a fhuaras 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 iomchaidh an sàs airson maoinachadh poblach is maoinachadh bho thobraichean eile a dhìon;
- stòrasan na Colaiste a dhìon agus foill 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 airson teachd-a-steach bliadhnail, 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 nithear sgrùdadh is measadh mionaideach air co-dhùnidhean tasgaidh a thaobh caiteachas calpa no teachd-a-steach a rèir ìrean aontachaidh a chuireas am Bòrd an cèill; agus
- Riaghailtean Ionmhais iomlan, anns a bheil rianan-smachd is modhan-obrach ionmhasail, air an aontachadh leis a' Chomataidh Sgrùdaidh agus Comataidh an Ionmhais is na h-Oighreachd.

A' foillseachadh fiosrachadh dhan luchd-sgrùdaidh

Tha gach neach a tha na Stiùiriche nuair a thathar a' cur aonta ri Aithisg nan Stiùirichean seo air dearbhadh:

- nach eil fiosrachadh sgrùdaidh buntainneach ann, cho fad 's as fiosrach leis an Stiùiriche, air nach eil eòlas aig a' Cholaiste agus luchd-sgrùdaidh na Buidhne, agus
- gu bheil an Stiùiriche air gach ceum a ghabhail

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 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

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

Statement of the Board of Directors Responsibilities FOR YEAR ENDED 31 JULY 2025

mar bu chòir do Stiùiriche gus dèanamh cinnteach bheil iad eòlach air fiosrachadh sgrùdaidh buntainneach sam bith agus gus dèanamh cinnteach gu bheil eòlas aig a' Cholaiste agus luchd-sgrùdaidh na Colaiste air an fhiosrachadh sin.

of any relevant audit information and to establish that the College and the Group's auditors are aware of that information.

Tachartasan às dèidh na duilleige cothromachaidh

Cha robh gin.

Post balance sheet events

None.

Luchd-sgrùdaidh

Thèid an luchd-sgrùdaidh, Anderson Anderson & Brown Audit LLP, a mholadh airson an ath-fhastadh a rèir roinn 485 de dh'Achd nan Companaidhean 2006.

Auditors

The auditors, Anderson Anderson & Brown Audit LLP, 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 on and signed on its behalf:

Aonghas MacAonghais / Angus MacInnes
(Cathraiche / Chair)

An Dr Gillian Rothach / Dr Gillian Munro (Stiùiriche / Director)

Ceann-latha / Date: 15/12/2025

Ceann-latha / Date: 15/12/2025

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 2025, 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 2024 - 2025.

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 2025 and of the Group's deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been properly prepared in accordance with the Statement of Recommended Practice: Accounting for Further and Higher Education, and relevant legislation; 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, 8 and 14 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 Directors' 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 Directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 there is 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 the other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Scottish Funding Council's Financial Memorandum with Higher Education Institutions

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

- The Scottish Funding Council's accounts direction have been met;
- funds from whatever source administered by the institution for specific purposes have been applied properly to those purposes and, if relevant, managed in accordance with relevant legislation, and any other terms and conditions attached to them; and
- funds provided by the Scottish Funding Council have been applied in accordance with the requirements of the Scottish Funding Council Financial Memorandum with Higher Education Institutions.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Strategic Report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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 34-36, 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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:

We obtained an understanding of the legal and regulatory frameworks within which the University operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements.

The laws and regulations we considered in this context were the Charities and Trustee Investment (Scotland) Act 2005 and regulation 14 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

We identified the greatest risk of material impact on the financial statements from irregularities including fraud to be:

- Management override of controls to manipulate the institution's key performance indicators to meet targets;
- Income recognition for specific income streams; and
- Compliance with relevant laws and regulations which directly impact the financial statements and those that the University needs to comply with for the purpose of trading.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

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

Our approach was as follows:

- We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur by meeting with management to understand where they considered there was susceptibility to fraud. We also considered performance targets and their influence on efforts made by management to manage income and expenditure. Where this risk was considered higher, we performed audit procedures to address the risk of fraud and management override. These procedures included testing manual journals and were designed to provide reasonable assurance that the financial statements were free from fraud or error;
- We have performed analytical and/or substantive procedures over all significant revenue streams

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Group and charitable parent company and determined that the most significant are FRS 102 and Statement of Recommended Practice for Further and Higher Education;

We understood how the Group and charitable parent company is complying with those frameworks by making enquiries of management and those responsible for legal and compliance procedures. We corroborated our enquires through our review of the Board minutes and papers provided to the Audit and Risk Committee, as well as consideration of the results of our audit procedures to either corroborate or provide contrary evidence which was then followed up;

- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved enquiries of management, those charged with governance and those responsible for legal and compliance procedures; journal entry testing with a focus on journals indicating large or unusual transactions based on our understanding of the business and a review of Court minutes to identify any non-compliance with laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 company's Directors as a body, for our audit work, for this report, or for the opinions we have formed.

Natalie Boyle CA (Senior Statutory Auditor)

for and on behalf of
AAB Audit & Accountancy Limited
Chartered Accountants & Statutory Auditors
133 Finnieston Street
Glasgow
G3 8HB

Date:

AAB Audit & Accountancy Limited is eligible to act as an auditor under section 1212 of the Companies Act 2006.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 July 2025

	Note	2025 £	2024 £
Income from:			
SFC grants	3	1,003,460	1,007,231
Tuition fees and education contracts	4	808,431	656,605
Other grant income	5	2,582,722	2,515,676
Other income	6	1,730,550	1,486,772
Release of deferred capital grants	7	427,831	420,540
Total income		6,552,994	6,086,824
Expenditure on:			
Staff costs	8	4,252,076	3,811,512
Other operating costs	11	1,857,897	1,737,908
Depreciation	13	483,650	482,798
Interest payable	12	16,040	18,562
Total expenditure		6,609,663	6,050,780
Surplus/(loss) before tax		(56,669)	36,044
Taxation		-	-
Surplus/(loss) for the year		(56,669)	36,044

There was no other comprehensive income for 2025 (2024: £NIL).
The notes on pages 47 to 67 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 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	13,585,963	12,417,346
Investments	14	-	1
		13,585,963	12,417,347
Current assets			
Stocks	15	22,836	29,015
Debtors: amounts falling due within one year	16	341,641	525,197
Cash at bank and in hand	17	708,357	791,605
		<u>1,072,834</u>	<u>1,345,817</u>
Creditors: amounts falling due within one year	18	<u>(1,618,299)</u>	<u>(1,740,297)</u>
Net current liabilities		(545,465)	(394,480)
Total assets less current liabilities		<u>13,040,498</u>	<u>12,022,867</u>
Creditors: amounts falling due after more than one year	19	(10,860,509)	(9,786,209)
Net Assets		<u><u>2,179,989</u></u>	<u><u>2,236,658</u></u>
Reserves			
Revaluation reserve	21	864,260	864,260
Revenue Reserves - unrestricted	21	<u>1,315,729</u>	<u>1,372,398</u>
Total reserves		<u><u>2,179,989</u></u>	<u><u>2,236,658</u></u>

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

.....
Angus MacInnes
Director
Date: 15/12/2025

.....
Dr Gillian Munro
Director
Date: 15/12/2025

The notes on pages 47 to 67 form part of these financial statements.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

COLLEGE BALANCE SHEET
AS AT 31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	11,799,314	10,548,137
Investments	14	2	3
		<u>11,799,316</u>	<u>10,548,140</u>
Current assets			
Stocks	15	22,836	29,015
Debtors: amounts falling due within one year	16	358,701	535,717
Cash at bank and in hand	17	707,115	790,222
		<u>1,088,652</u>	<u>1,354,954</u>
Creditors: amounts falling due within one year	18	(1,528,809)	(1,654,497)
Net current liabilities		(440,157)	(299,543)
Total assets less current liabilities		11,359,159	10,248,597
Creditors: amounts falling due after more than one year	19	(9,156,420)	(7,999,560)
Net assets		<u>2,202,739</u>	<u>2,249,037</u>
Reserves			
Revaluation reserve	21	864,260	864,260
Revenue Reserves – unrestricted b/fwd	21	1,384,777	1,345,080
Surplus/(deficit) for the year		(46,298)	39,697
Revenue Reserves – unrestricted c/fwd		<u>1,338,479</u>	<u>1,384,777</u>
Total reserves		<u>2,202,739</u>	<u>2,249,037</u>

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

.....
Angus MacInnes
Director
Date: 15/12/2025

.....
Dr Gillian Munro
Director
Date: 15/12/2025

The notes on pages 47 to 67 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 2025

	Revaluation reserve	Profit and loss account	Equity attributable to parent College	Total equity
	£	£	£	£
At 1 August 2023	864,260	1,336,354	2,200,614	2,200,614
Comprehensive income for the year				
Surplus for the year	-	36,044	36,044	36,044
At 31 July 2024	864,260	1,372,398	2,236,658	2,236,658
Comprehensive income for the year				
Surplus/ (deficit) for the year	-	(56,669)	(56,669)	(56,669)
At 31 July 2025	864,260	1,315,729	2,179,989	2,179,989

The notes on pages 47 to 67 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 2025

	Revaluation reserve	Profit and loss account	Total equity
	£	£	£
At 1 August 2023	864,260	1,345,080	2,209,340
Comprehensive income for the year			
Surplus for the year	-	39,696	39,696
Total comprehensive income for the year	-	39,696	39,696
At 31 July 2024	864,260	1,384,776	2,249,036
Comprehensive income for the year			
Surplus/ (deficit) for the year	-	(46,298)	(46,298)
Total comprehensive income for the year	-	(46,298)	(46,298)
At 31 July 2025	864,260	1,338,478	2,202,738

The notes on pages 47 to 67 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 2025

	2025 £	2024 £
Cash flows from operating activities		
Result for the financial year	(56,669)	36,044
Adjustments for:		
Depreciation of tangible assets	483,650	482,798
Deferred capital grants released	(427,831)	(420,540)
Interest paid	16,040	18,562
(Increase)/decrease in stocks	6,179	(8,512)
(Increase) in debtors	183,556	(81,021)
(Decrease)/increase in creditors	(178,135)	(77,239)
(Decrease)/increase in deferred capital grants	1,625,861	-
Net cash generated from operating activities	<u>1,652,651</u>	<u>(49,908)</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(1,652,267)	(151,576)
Net cash from investing activities	<u>(1,652,267)</u>	<u>(151,576)</u>
Cash flows from financing activities		
Repayment of loans	(67,592)	(65,069)
Interest paid	(16,040)	(18,562)
Net cash used in financing activities	<u>(83,632)</u>	<u>(83,631)</u>
Net increase/ (decrease) in cash and cash equivalents	(83,248)	(285,115)
Cash and cash equivalents at beginning of year	791,605	1,076,720
Cash and cash equivalents at the end of year	<u><u>708,357</u></u>	<u><u>791,605</u></u>
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	<u><u>708,357</u></u>	<u><u>791,605</u></u>

The notes on pages 47 to 67 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 2025

	At 31 July 2024	Cash flows	At 31 July 2025
	£	£	£
Cash at bank and in hand	791,605	(83,248)	708,357
Debt due after 1 year	(260,309)	71,288	(189,021)
Debt due within 1 year	(67,592)	(3,969)	(71,561)
	<u>463,704</u>	<u>(15,929)</u>	<u>447,775</u>

The notes on pages 47 to 67 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 2025

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

These financial statements have been prepared in accordance with the Accounts Direction for Scottish Colleges 2023-24, 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 2025

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 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 2025

Accounting policies (continued)

2.7 Fixed assets and depreciation

Land and buildings

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

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

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

Equipment

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

Motor vehicles, general equipment and furnishings 25% per annum

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

Heritage asset

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

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

2.8 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2025

Accounting policies (continued)

2.9 Pensions

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

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

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

2.10 Stocks

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

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

2.11 Debtors

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

2.12 Cash and cash equivalents

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

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

2.13 Creditors

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

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2025

Accounting policies (continued)

2.14 Financial instruments

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

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

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

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

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

2.15 Judgements in applying policies and key sources of estimation uncertainty

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

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

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

Heritage Assets

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

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2025

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 company, Sabhal Mòr Ostaig (Developments) Limited is 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

	2025 £	2024 £
Recurrent Grants	1,000,210	976,388
Non Recurrent Revenue Grants	3,250	30,843
	<u>1,003,460</u>	<u>1,007,231</u>

4. Tuition fees and education contracts

	2025 £	2024 £
Student fees - Higher Education	300,360	232,883
Student fees - Further Education	508,071	423,722
	<u>808,431</u>	<u>656,605</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2025

5. Other grant income

	2025 £	2024 £
Scottish Government	1,578,207	1,514,293
Share of SFC HE Grants through UHI	821,575	749,895
Share of SFC Research Excellence Grant	78,355	86,114
Bòrd na Gàidhlig (GLAIF)	51,344	20,590
Scholarship Support	12,525	11,784
Skills Development Scotland	1,650	4,153
Other Grants	39,066	128,847
	<u>2,582,722</u>	<u>2,515,676</u>

6. Other income

	2025 £	2024 £
Estates, residencies and catering	808,555	679,926
Shop sales	24,637	24,473
Management services	15,181	14,676
Project income	864,069	732,822
Other income	18,108	34,875
	<u>1,730,550</u>	<u>1,486,772</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2025

7. Release of deferred capital grants

	2025	2024
	£	£
Release of deferred capital grants	427,831	420,540
	<u>427,831</u>	<u>420,540</u>

8. Staff costs and numbers

	2025	2024
	£	£
Staff costs were as follows:		
Salaries and wages	3,552,234	3,206,137
Subcontractor and tutor costs	61,751	55,259
Social security costs	379,625	312,415
Other pension and death in service costs	258,466	237,701
	<u>4,252,076</u>	<u>3,811,512</u>

Analysed:

Teaching	2,170,398	2,012,789
Research	-	-
Administration and other (incl. projects)	1,391,477	1,140,018
Premises	442,326	429,501
Catering	247,875	229,204
	<u>4,252,076</u>	<u>3,811,512</u>

Staff numbers

Average staff number	104	118
----------------------	-----	-----

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2025

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:

	2025 £	2024 £
Salaries	521,015	448,782
Social security costs	71,402	51,886
Pension contributions	33,596	27,550
	626,013	528,218

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:

	2025 Senior Post holders Number	2025 Other staff Number	2024 Senior Post-holders Number	2024 Other staff Number
£60,001 - £70,000	2	-	2	-
£70,001 - £80,000	-	-	-	-
£80,001 - £90,000	1	-	1	-

	2025	2024
Senior post-holders emoluments		
Salaries	216,467	211,184
Employers pension contributions	14,517	13,503
Total	230,984	224,687

The remuneration of the College Principal in the year consisted of a salary of £85,277 (2024: £83,197) and employer pension contributions of £5,969 (2024: £5,824). 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 2025

11. Analysis of other operating expenses

	2025 £	2024 £
Education costs	76,156	94,219
Premises costs	647,550	611,397
Supplies and services	49,253	42,961
Catering supplies	131,425	121,494
Shop purchases	22,174	14,941
Vehicle, travel and subsistence	54,430	38,309
Project costs	314,636	356,245
University of the Highlands and Islands expenses	95,312	66,946
Other administrative expenses	475,600	408,450
Irrecoverable Value Added Tax	(8,639)	(17,054)
	<u>1,857,897</u>	<u>1,737,908</u>

Other administrative expenses include:

External auditors remuneration - audit fees	33,208	31,627
External auditors remuneration - non audit services	8,605	8,175
Internal audit fees	12,900	12,792
Operating lease payments	5,676	11,300

12. Interest payable and similar expenses

	2025 £	2024 £
Other loan interest payable	16,040	18,562

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2025

13. Tangible fixed assets

Group

	Land	Heritage assets	Freehold property	Plant & machinery	Assets under construction	Total
Cost						
At 31/07/2024	468,180	917,850	23,221,895	1,740,407	162,754	26,511,086
Additions			298,528	65,581	1,288,158	1,652,267
Disposals						
At 31/07/2025	<u>468,180</u>	<u>917,850</u>	<u>23,520,423</u>	<u>1,805,988</u>	<u>1,450,912</u>	<u>28,163,353</u>
Depreciation						
At 31/07/2024	-	-	12,565,983	1,527,757	-	14,093,740
Charge for the year	-	-	428,299	55,351	-	483,650
Disposals	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
At 31/07/2025	<u>-</u>	<u>-</u>	<u>12,994,282</u>	<u>1,583,108</u>	<u>-</u>	<u>14,577,390</u>
Net book value						
At 31/07/2025	<u>468,180</u>	<u>917,850</u>	<u>10,526,141</u>	<u>222,880</u>	<u>1,450,912</u>	<u>13,585,963</u>
At 31/07/2024	<u>468,180</u>	<u>917,850</u>	<u>10,655,912</u>	<u>212,650</u>	<u>162,754</u>	<u>12,417,346</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2025

13. Tangible fixed assets (continued)

Company

	Land	Heritage assets	Freehold property	Plant & machinery	Assets under construction	Total
Cost						
At 31/07/2024	458,860	917,850	19,093,866	1,740,407	162,754	22,373,737
Additions	-	-	298,528	65,581	1,288,158	1,652,267
Disposals	-	-	-	-	-	-
At 31/07/2025	<u>458,860</u>	<u>917,850</u>	<u>19,392,394</u>	<u>1,805,988</u>	<u>1,450,912</u>	<u>24,026,004</u>
Depreciation						
At 31/07/2024	-	-	10,297,843	1,527,757	-	11,825,600
Charge for the year	-	-	345,739	55,351	-	401,090
Disposals	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
At 31/07/2025	<u>-</u>	<u>-</u>	<u>10,643,582</u>	<u>1,583,108</u>	<u>-</u>	<u>12,226,690</u>
Net book value						
At 31/07/2025	<u>458,860</u>	<u>917,850</u>	<u>8,748,812</u>	<u>222,880</u>	<u>1,450,912</u>	<u>11,799,314</u>
At 31/07/2024	<u>458,860</u>	<u>917,850</u>	<u>8,796,023</u>	<u>212,650</u>	<u>162,754</u>	<u>10,548,137</u>

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 31 July 2025**

13. Tangible fixed assets

(continued) Company

Land and buildings with a net book value of £8,796,023 (Group - £10,526,141) have been financed by capital grants. Should these assets be sold, the College may be liable under the terms of the grants received to repay all or part of the sums received to the awarding body. The Bank of Scotland hold a floating charge over all property and assets.

14. Fixed Asset investments

**Investments in
subsidiary
companies**

Group

£

Cost or valuation

At 01 August 2024

1

Impairment

(1)

At 31 July 2025

-

Company

At 01 August 2024

3

Impairment

(1)

At 31 July 2025

2

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2025

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 %
Cànan Alba Limited	Sabhal Mòr Ostaig, Teangue, Sleat, Isle of Skye, IV44 8RQ	n/a	100 %
Canan Limited	Sabhal Mòr Ostaig, Teangue, Sleat, Isle of Skye, IV44 8RQ	Preference	100 %

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

The aggregate of the share capital and reserves as at 31 July 2025 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	(22,750)	(10,371)
Cànan Alba Limited	-	-
Cànan Limited	1,187	22,918

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2025

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 2025 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	1,187	22,918

The College had previously assessed the value of the shares in Cànan Ltd held directly and through Cànan Alba Ltd and had 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.

During the current year, the College made the decision to wind up Cànan Ltd. In accordance with Section 27 of FRS 102 (Impairment of Assets), the College has reassessed the recoverable amount of the investment and determined that it is fully impaired. As a result, the carrying value of the investment has been written down from £1 to £nil.

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 2025

15. Stocks

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Finished goods and goods for resale	22,836	29,015	22,836	29,015

16. Debtors

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Trade debtors	130,518	165,585	130,518	165,585
Other debtors	140,916	291,460	140,911	291,454
Amounts owed by group undertakings	-	8,745	17,065	19,270
Prepayments and accrued income	70,207	59,407	70,207	59,408
	<u>341,641</u>	<u>525,197</u>	<u>358,701</u>	<u>535,717</u>

17. Cash and cash equivalents

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Cash at bank and in hand	708,357	791,605	707,115	790,222

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2025

18. Creditors: Amounts falling due within one year

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Bank loans	71,288	67,592	71,288	67,592
Payments received on account	532,116	681,208	532,116	681,208
Trade creditors	148,870	360,941	148,870	360,941
Other taxation and social security	130,878	118,574	130,878	118,574
Other creditors	209,320	61,604	209,320	61,604
Accruals and deferred income	500,827	450,378	411,337	364,578
Amounts owed to group undertakings	25,000	-	25,000	-
	<u>1,618,299</u>	<u>1,740,297</u>	<u>1,528,809</u>	<u>1,654,497</u>

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

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Bank loans	189,021	260,309	189,021	260,309
Accruals and deferred income	10,671,488	9,525,900	8,967,399	7,739,251
	<u>10,860,509</u>	<u>9,786,209</u>	<u>9,156,420</u>	<u>7,999,560</u>

Included within total accruals and deferred income is £11,109,838 deferred capital grants.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2025

The following liabilities were secured:

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Bank loans	260,309	327,91	260,309	327,901

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 2025

20. Loans

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Amounts falling due within one year				
Bank loans	71,288	67,592	71,288	67,592
	71,288	67,592	71,288	67,592
Amounts falling due 1-2 years				
Bank loans	68,808	71,288	68,808	71,288
	68,808	71,288	68,808	71,288
Amounts falling due 2-5 years				
Bank loans	120,213	189,021	120,213	189,021
	120,213	189,021	120,213	189,021
Amounts falling due after more than 5 years				
Bank loans	-	-	-	-
	-	-	-	-
Total loans	260,309	327,901	260,309	327,901

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 2025

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 £215,965 (2024 - £198,415) 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 £29,005 (2024 - £25,015) to the pension providers.

SABHAL MÒR OSTAIG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2025

24. Commitments under operating leases as lessee

At 31 July 2025 the Group and the College had future minimum lease payments under non-cancellable operating leases as follows:

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Not later than 1 year	4,767	15,254	4,767	15,254
Later than 1 year and not later than 5 years	14,300	-	14,300	-
	19,067	15,254	19,067	15,254

25. Capital commitments

At 31 July 2025 the Group and the College had outstanding capital commitments of £1,258,746 inclusive of VAT, relating to contracted works scheduled for completion by March 2026. No further commitments were entered into post year-end.

SABHAL MÒR OSTAIG

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2025

26. Related party transactions

Due to the nature of the SMO's operations and the composition of the Board of Directors (being drawn from public and private sector organisations in Scotland) it is inevitable that transactions will take place with organisations in which a member of the Board of Directors may have an interest. All transactions involving organisations in which a member of the Board of Directors may have an interest are conducted at arm's length and in accordance with the SMO's financial regulations and normal procurement procedures. All members of the board are required to complete a register of interests to record any areas of potential conflict with the interests of the college. A register of interest is maintained for members of the Board of Directors and reviewed by management in advance of preparing the financial statements for the year. Management identified no related party transactions within the definition of the SORP during or at the year-end that required to be disclosed.