

The Charity Registration Number is :- 1171436
CIO registration number: CE008993

Milaap Multicultural Day Centre

Report and Accounts

31 March 2025

Mohammad Ali
Skyleaf
Chartered Certified Accountant
106 Coventry Road
Ilford
IG1 4RG

Milaap Multicultural Day Centre
Reference and administrative information

Trustee Name

Mrs Prabha Shetty
Mrs Veena Chhapia
Mrs Daksha Dodhia
Mrs Pushpa Patel
Mrs Lalita Ahmed
Mrs Yashodhara Patel
Mrs Chandravali Shah
Mrs Sita Malhotra
Mrs Shobhna Gandhi
Mrs Manjula Bodalia
Mrs Nimisha Patel
Mrs Sarvalogeswary Kumararajah resigned September 2024
Miss Neena Chokshi

Charity number 1171436

Principal office King's Oak Centre
Dickerage Lane
New Malden
Surrey
KT3 3RZ

Independent Examiner Skyleaf-Mohammad Ali
106 Coventry Road
Ilford
Essex
IG1 4RG

Bankers Metro Bank
64-66 Clarence Street
Kingston upon Thames

Executive Summary

Over the past year, the Centre has grown in many ways and made a real difference in the lives of older adults from all walks of life. It's become a welcoming place where people feel supported, connected, and cared for.

Through a wide range of services, the Centre has helped improve physical health, mental wellbeing, and social connection—especially for those who might otherwise feel isolated. From health talks and welfare support to cultural events, learning sessions, and fun activities, everything we offer is aimed at helping our members live fuller, happier lives. And by doing so, we're also helping ease the strain on NHS services.

Leadership and Management Structure

Executive Leadership

- **Chair:** Mrs. Prabha Shetty - Providing strategic oversight and governance
- **Manager:** Sheetal Shettigar – Managing day to day operations and strategic programme delivery
- **Daycare and Administrative Assistant:** Leena Sankhe - Member support and administrative functions

Support Staff

- **Culinary Team:** Abida Rafiq and Thanga Gowritharan - Professional chefs specialising in multicultural cuisine.
- **Transportation Services:** Das (dedicated driver) - Ensuring accessibility for members with mobility challenges.
- **Volunteer Network:** Enthusiastic community volunteers supporting all centre activities

The management team's clear communication and caring attitude have played a big part in keeping members actively involved. People often say they feel listened to, respected, and comfortable sharing their thoughts—knowing they'll get the help they need.

Healthcare and Wellness Services: In partnership with the NHS, we host regular informative sessions delivered by qualified healthcare professionals and feedback/discussions on changes happening in the care and support sector

- **Dementia Awareness, Care and Support available and Prevention Strategies**
- **Understanding Blood Pressure and Cholesterol Management**
- **Bowel Cancer Screening and Prevention**
- **Osteoporosis Prevention and Bone Health**
- **Diabetes Management and Lifestyle Modifications**
- **Comprehensive Balance, Bone, and Muscle Strength Sessions** conducted in partnership with the Public Health Team at RBK - Individual member interviews conducted, and exercise programs developed with keeping in mind the needs and abilities of the participants by a qualified physiotherapist
- **Health Initiatives in partnership with NHS:** NHS Winter Vaccination Awareness Session followed by an informative awareness session by a local pharmacist on accessible healthcare option.
- **End-of-Life Care Services** - Presentation by Rachel Bask from Princess Alice Hospice

Mental Health and Wellbeing Initiatives: The centre prioritises mental health prevention, awareness and support through targeted programs:

- **Domestic Abuse Awareness:** Comprehensive guidelines and support resources provided
- **Mental Health Management:** Regular activities on coping strategies and wellness techniques
- **Anti-Discrimination Discussion:** Focusing on age, race, gender equality, and inclusive healthcare access.

Community Engagement Programs:

- **Happiness Factory Program:** Therapeutic activities including painting, dance, and music therapy.
- **Community Partnership:** Introduction to local support organisations and their services
- **Introduction to Line Dancing:** Physical activity combined with social interaction

Educational and Skills Development Programs

- **Language Learning Opportunities:** In appreciation of the centre's culturally diverse membership, Hindi and Gujarati language classes were introduced as a starting point to foster mutual understanding and respect among members. Both programs received overwhelming positive response and high attendance rates.
- **Cybersecurity Awareness:** Police-led seminar on digital scams and online safety. Following the session members reported significant value and increased awareness of digital threats
- **Technology Skills Development:** Led by Digital Champions, Leena Sankhe and Veena Chappia topics covering: Know your mobile phones, How to safely and confidently use the internet to access information and for entertainment. Keep in touch with family and friends.
- **Mathematical skills Refresher:** Led by Veen Chhapia, National Numeracy Champion, covering practical mathematics applications for daily life such as Shopping calculations and budgeting, Public transportation scheduling, Money management, financial literacy, Time management and measurement conversions

Mental Stimulation and Cognitive Health

- **Discussion and Debate Program:** Regular structured debates on current affairs and topics of interest encouraging critical thinking and social interaction

Creative Arts Program:

- **Embroidery Workshop:** Learning traditional embroidery techniques.
- **Art and Craft Sessions:** Including painting, drawing, and 3D construction projects
- **Brain Training Games:** Scrabble, missing object puzzles, word searches, and hangman challenges

Physical Wellness and Exercise Programs

- **Qi Gong Program:** High demand necessitated expansion to two separate classes. Focus on balance, flexibility, and mindful movement. Suitable for various fitness levels

- **Bolly Fit Dance Classes:** Energetic Indian-style dance fitness. Adaptive program allowing seated participation for seniors with mobility limitations.

Therapeutic Activities:

- **Drumming Workshops:** Developing fine motor skills and hand-eye coordination
- **Yoga Classes:** Gentle stretching and mindfulness practices
- **Ball Games:** Low-impact recreational activities promoting social interaction

Cultural Celebrations and Social Events: The centre's commitment to multicultural celebration has strengthened community bonds and cultural understanding:

- **May 2024 - International Grandparents Day:** Intergenerational event featuring games, activities, and take-home treats for grandchildren and their grandparents
- **June 2024 - Garden Festival:** Celebrating the centre's new garden project with harvest displays, dance performances, and community games
- **July 2024 - Diamond Wedding Anniversary:** Special celebration for member Suhasini Desai's 60th wedding anniversary and her husband's 80th birthday, featuring traditional foods and ceremonial cake
- **October 2024 - Navratri Celebration:** Nine-day Hindu festival celebration featuring traditional dance performances, colourful traditional costumes, and authentic cuisine
- **November 2024 - Diwali Festival:** Grand celebration at Manor Park Hall featuring diverse entertainment including dance performances by members, poetry recitations, musical performances, traditional feast, and major raffle fundraiser
- **December 2024 - Christmas Party:** Featuring special guest appearance by John Azah as Father Christmas, well attended by the Mayor of Kingston, traditional games, carol singing, and festive feast.
- **December 2024 - Mayor's Christmas Reception:** 15 centre members invited to exclusive mayoral event alongside representatives from other community centres.
- **February 2025 - Valentine's Day Celebration:** Themed activities and social gathering
- **January 2025 - Fundraising Market Event:** Kingston Market Place fundraiser featuring member-created items including umbrellas, lanterns, wreaths, and artwork
- **March 2025 - Saree Draping Demonstration:** Cultural education and traditional dress presentation.
- **Community Clothing Sale:** Member-donated items sold to raise funds for the centre
- **Mother's Day Tribute:** Emotional celebration featuring member-written poems and letters honouring mothers, with touching displays of family memories

Educational Excursions and Cultural Visits: All excursions are meticulously planned with consideration for member age, physical capabilities, and social engagement benefits:

- **Hampton Court Palace:** Dual-group visits to experience the tulip festival and explore royal history
- **Tower of London:** Self-guided exploration in small groups, allowing members to engage with British history at their own pace
- Milaap Multicultural Day Centre**
- **Kew Gardens:** Full membership participation (50 members) experiencing botanical beauty and historical significance, including treetop tower visits
- **Bournemouth Seaside Trip:** New experience for many senior members, providing coastal relaxation and seaside enjoyment during peak summer weather

- **Wembley Shopping Expedition:** Pre-Diwali shopping opportunity combined with authentic Indian restaurant dining experience.
- **Gurudwara Visit:** Full-capacity coach trip to Europe's largest Gurudwara, providing spiritual enrichment and cultural connection

The Milaap Centre has evolved into an integral component of members' daily lives, providing:

- **Social Connection:** Combating isolation through regular, meaningful interaction
- **Cultural Preservation:** Maintaining and celebrating diverse cultural traditions
- **Health Promotion:** Reducing NHS burden through preventive health education and physical activity
- **Skill Development:** Enhancing digital literacy, language skills, and cognitive function
- **Inclusive Environment: Ensuring no individual is excluded regardless of background or ability**

Through strategic fundraising and community partnerships, Milaap nurtures comprehensive individual development:

- **Physical Wellbeing:** Exercise programs, health education, and nutritional support
- **Mental Stimulation:** Cognitive challenges, educational programs, and creative activities
- **Spiritual Enrichment:** Cultural celebrations, meditation practices, and community service
- **Social Connection:** Group activities, intergenerational programs, and community events

Milaap remains committed to creating an inclusive environment that empowers individuals from all backgrounds and abilities. Our goal is to:

- Help members learn useful skills that keep up with today's changing world
- Encourage people to grow their talents and explore new areas of interest
- Make sure everyone feels included and valued, no one is left out
- Create connections between different age groups and cultural backgrounds
- Support older adults to live independently and comfortably in their own homes

The 2024-2025 period has demonstrated Milaap Community Centre's vital role in enhancing the lives of elderly members while promoting cultural diversity and social cohesion. Through the dedication of our leadership team, staff, volunteers, and the enthusiastic participation of our members, we have created a vibrant community centre that addresses the varied needs of our aging population.

Looking forward, Milaap will continue to adapt and expand our services to meet the evolving needs of our community while maintaining our core values of inclusion, respect, and empowerment. The centre stands as a testament to what can be achieved when community members come together with shared purpose and mutual support.

Veena Chhapia, Trustee



Date:

11/9/25

Milaap Multicultural Day Centre

Independent Examiner's Report to the Trustees of Milaap Multicultural Day Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 8 to 15

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:-

Mohammad Ali FCCA - Independent Examiner

Chartered Certified Accountant

106 Coventry Road

Ilford

IG1 4RG

This report was signed on 11th September 2025



Milaap Multicultural Day Centre - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	Notes	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Restated Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	7	9,343	66,420	75,763	74,004
Charitable activities	8	33,074	-	33,074	23,642
Investments- Bank Interest		834	-	834	856
Total income		43,251	66,420	109,671	98,502
Expenditure on:					
Charitable activities	9	19,212	89,822	109,034	97,471
Total expenditure		19,212	89,822	109,034	97,471
Net income for the year		24,039	(23,402)	637	1,031
Transfers between funds		(23,402)	23,402	-	-
Net income after transfers		637	-	637	1,031
Net movement in funds		637	-	637	1,031
Reconciliation of funds:-	6				
Total funds brought forward		126,855	-	126,855	126,085
Total funds carried forward		127,492	-	127,492	127,116

The notes attached form an integral part of these accounts.

Milaap Multicultural Day Centre - Balance Sheet as at 31 March 2025

	Notes	2025 £	Restated 2024 £
Fixed assets			
Tangible assets	2	1,186	612
Current assets			
Debtors	3	1,308	-
Cash at bank and in hand		161,898	147,022
Total current assets		<u>163,206</u>	<u>147,022</u>
Creditors: amounts falling due within one year	4	<u>(36,900)</u>	<u>(20,779)</u>
Net current assets		126,306	126,243
The total net assets of the charity		<u>127,492</u>	<u>126,855</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds			
Restricted Revenue Funds		-	-
Unrestricted Funds			
Unrestricted Revenue Funds		39,492	38,855
		39,492	38,855
Designated Funds			
Designated Revenue Funds		88,000	88,000
		<u>88,000</u>	<u>88,000</u>
Total charity funds	6	<u>127,492</u>	<u>126,855</u>

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Mrs Veena Chhapia
Trustee

V. P. Chhapia

Approved by the board of trustees on 11 September 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared on an accruals basis, following the historical cost convention, in compliance with Financial Reporting Standard 102 (FRS 102), effective from 1 January 2016. They also adhere to the SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, which applies to accounting periods starting on or after 1 January 2019. The SORP was issued by the Charity Commission for England and Wales (CCEW).

The charity has prepared its accounts in line with SORP 2019, superseding the previously applicable SORP 2005, which has now been withdrawn. While the Charities (Accounts and Reports) Regulations 2008 still reference SORP 2005, this financial statement has been prepared in accordance with SORP 2019 to align with current best practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Where donations and grants are restricted to future accounting periods, they are deferred and recognised in those future accounting periods. Grants for immediate financial support and assistance, or to reimburse costs previously incurred, are recognised immediately.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities

Notes to the financial statements for the year ended 31 March 2025

Stock

Stock is valued at the lower of cost and net realisable value

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Expenditure and basis of apportioning costs

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category. Expenditure is classified under the following activity headings:

Charitable activities: Expenditure on charitable activities includes costs associated with the delivery of the charity's activities and services for its beneficiaries, and include both the direct costs and support costs relating to these activities. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. Support costs include office costs and those of other central functions.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Fixtures and Fittings

20% on cost

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements as it is impractical to estimate such value. Where services and facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Milaap Multicultural Day Centre

2 Tangible fixed assets

<i>Current Year</i>	Fixtures and Fittings	Total
	£	£
Cost		
At 1 April 2024	6,408	6,408
Additions	1,482	1,482
Disposals	(6,408)	(6,408)
At 31 March 2025	1,482	1,482
Depreciation		
At 1 April 2024	5,796	5,796
Charge for the year	296	296
On disposals	(5,796)	(5,796)
At 31 March 2025	296	296
Net book value		
At 31 March 2025	1,186	1,186
At 31 March 2024	612	612

3 Debtors

	2025	2024
	£	£
Prepayments and accrued income	1,308	-

4 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	36,900	20,779

5 Wages

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - Admin	-	48,772	48,772	44,126
Gross wages and salaries - Catering Staff	18,916		18,916	14,802
Defined contribution pension costs	-	468	468	642
	18,916	49,240	68,156	59,570

The average monthly number of employees during the year was 6 (2023/24: 6). No employee received remuneration of £60,000 or more during the year.

Milaap Multicultural Day Centre

6 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,186	-	-	1,186
Current Assets	186,607		(23,401)	163,206
Current Liabilities	(36,900)	-	-	(36,900)
	150,893	-	(23,401)	127,492

Change in total funds over the period

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	£	£	£
Unrestricted Revenue Funds	38,855	24,039	(23,402)	39,492
Purchase and maintenance of a minibus For Milaap's Transport service	55,000	-	-	55,000
Contingency and Redundancy	33,000	-	-	33,000
Total unrestricted and designated funds	126,855	24,039	(23,402)	127,492
Restricted funds:-				
Royal Borough of Kingston Upon Thames	-	(23,402)	23,402	-
Total restricted funds	-	(23,402)	23,402	-
Total charity funds	126,855	637	-	127,492

The purposes for which the funds are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds

The Designated Revenue Funds have been allocated for specific purposes to ensure the continuity and development of Milaap's services and infrastructure.

Restricted funds:-

Royal Borough of Kingston Upon Thames

Multicultural day services for older adults in Kingston, prioritising those without Adult Social Care funding.

Kingston Voluntary Action

Winter Engagement Fund to deliver two community events promoting winter health services and the NHS App

Kingston Charitable Foundation

Drumming sessions at the Centre

Milaap Multicultural Day Centre

for the year ended 31 March 2025

This analysis is classsified by conventional nominal descriptions and not by activity.

7 Donations, Grants and Legacies

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
Donations	2025	2025	2025	2024
	£	£	£	£
Membership subscriptions	3,344	-	3,344	2,188
Donations received from members	3,881	-	3,881	3,227
Royal Borough of Kingston Upon Thames	-	64,320	64,320	66,430
Small grants individually less than £1000	1,068	-	1,068	2,159
Kingston Voluntary Action	-	550	550	-
Mach Engineering	-	800	800	-
Kingston Charitable Foundation	-	750	750	-
Kingston Race and Equalities	1,050	-	1,050	-
Donations & Legacies	9,343	66,420	75,763	74,004

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total funds
	Funds	Funds		
8 Income from charitable activities	2025	2025	2025	2024
	£	£	£	£
Income from Community-Based Activities	33,074	-	33,074	23,642
Charitable activities	33,074	-	33,074	23,642

9 Administrative overheads

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2025	2025	2025	2024
	£	£	£	£
<i>Wages</i>	-	48,772	48,772	44,126
<i>Pension</i>	-	468	468	642
Insurance	-	1,412	1,412	1,395
IT Cost	-	1,070	1,070	850
Postage and stationery	-	163	163	131
Sundries	-	40	40	303

Milaap Multicultural Day Centre

for the year ended 31 March 2025

Motor and travelling expenses	-	3,834	3,834	3,638
Accountancy	-	734	734	864
Cleaning	-	-	-	368
Rent	-	17,800	17,800	17,800
Catering costs	18,916	-	18,916	14,700
Members' activities	-	6,693	6,693	3,735
Admin fee	-	-	-	75
Bank charges and interest	-	25	25	-
Grocery and other kitchen	-	4,871	4,871	5,081
Restoration of Mosaic	-	1,000	1,000	2,000
Assets written off – End of useful life	-	612	612	-
Equipment, repairs, expenses and maintenance	-	857	857	-
Governance costs note 10	-	1,471	1,471	1,500
Financial costs				
Depreciation	296	-	296	263

19,212	89,822	109,034	97,471
-	-	-	-

10 Governance costs

	2025	2024
	£	£
Independent Examiner's fees	1,200	1,500
AGM Cost	271	261
	1,471	1,761

11 Related party transactions

During the year ended 31 March 2025, the charity reimbursed trustee Neena Choksi a total of £1,482 for the purchase of a cooker made on behalf of the charity. The transaction was conducted at cost and was fully authorised in accordance with the charity's financial procedures and conflict of interest policy.

No other trustees or persons connected with the trustees received any remuneration or other benefits from the charity during the year 24/25: Nil (2023/24: £Nil).

12 Prior Year Adjustment

The charity leases its premises from The Mayor and Burgesses of the Royal Borough of Kingston upon Thames, commencing 25 March 2021, with an annual rent commitment of £17,800. No invoice or corresponding funding was received for the years ended 31 March 2022 and 31 March 2023, and the trustees therefore made no rent accrual for those years, which would have totalled £35,600.

The March 2024 accounts have been restated to include the rental accrual for March 2024, for which the funding was received.