

**Registered Charity Number    1108851**  
**Registered Company Number   5380237**

**THE ARTHRITIS & MUSCULOSKELETAL ALLIANCE**

**Report and Accounts**

**31 December 2024**

**THE ARTHRITIS AND MUSCULOSKELETAL ALLIANCE  
LEGAL AND ADMINISTRATIVE INFORMATION  
For the year ended 31 December 2024**

The Trustees (who are also Directors for the purposes of company law) present their report and the financial statements of the Arthritis and Musculoskeletal Alliance for the year ended 31 December 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity number:** 1108851

**Registered company number:** 5380237

**Principal address and registered office**

International House  
109 – 111 Fulham Palace Road  
London  
W6 8JA

**Senior staff member**

Sue Brown, Chief Executive

**Independent Examiner**

David Howard Chartered Accountants  
1 Park Road  
Hampton Wick  
Kingston-upon-Thames  
KT1 4AS

**Principal bankers**

Unity Trust Bank  
Four Brindleyplace  
Birmingham  
B1 2JB

**Board of trustees**

The trustees, who are also Directors of the company, have held office since 1 January 2022, as follows:

Noha Al Afifi (from July 2024)  
Stephen Chew (until July 2024)  
Chris Martey (Chair)

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Sarah North  
Sally Pembery  
Ruth Sephton  
John Skinner  
Jane Taylor  
Dirk Vennix, Chair (until July 2024)  
Zak Vora  
Dale Webb (Vice Chair)  
Debbie Wilson

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Status and History**

The Arthritis and Musculoskeletal Alliance (ARMA) is a registered charity, and a company limited by guarantee, not having share capital.

ARMA was established in 1972 under the name of the British League Against Rheumatism. It first registered as a charity on 22 April 1986. ARMA incorporated on 2 March 2005 and the Annual General Meeting of ARMA on 25 May 2005 resolved to wind-up the unincorporated charity. ARMA reregistered with the Charity Commission on 5 April 2005.

ARMA is governed by the rules and regulations set down in its company Memorandum and Articles of Association dated 1 August 2005.

### **Organisational Structure**

ARMA's principal decision-making body is the Board of Trustees, who are elected from its membership. The Board meets three-monthly. There is also a Representatives' Forum to which all of its membership organisations are able to nominate a representative. The Board is also able to establish ad-hoc working groups that are accountable to the Board. The Board has a Finance and Risk Committee established during 2021 and an income generation working group. The Board takes account of the views of member organisations through three-monthly members meetings.

### **Method of Recruitment, Appointment, Election, Induction and Training of Trustees**

The charity recruits its trustees from its member organisations through a process of election. An elected trustee will retire at the close of the AGM at the end of the last year of the trustee's term of office.

The Board from time to time will co-opt trustees to fill gaps in expertise or experience that it has identified within its membership.

### **Appointment and Election**

Trustees are elected for a period of three years and may stand for a second term of three years. If selected by the Board to be its Chair, a trustee's term of office can be extended by a further three years. The appointment of a Trustee may be extended by a unanimous decision of the Board to ensure adequate Board continuity and trustee rotation. The

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extension of the term of office for a Trustee would normally be limited to a single extension of up to one year.

To stand for a post, candidates must be nominated by a designated representative from an ARMA member organisation. If candidates are nominated in excess of the number of vacancies then there is a ballot of the organisations who are members of ARMA. The elected candidates are confirmed at the Annual General Meeting of the charity.

### **Induction and Training of Trustees**

There is a written induction pack for trustees setting out how the organisation is run, key duties of trustees and links to documents for trustees on the Charity Commission website. All members of the Board have received copies of the new Charity Governance Code and the ACEVO guide to charity finance for non-financial trustees. New trustees are offered a buddy from amongst existing trustees.

### **Risk and Corporate Governance Matters**

The Board has conducted its review of the major risks to which the charity is exposed and has established systems to mitigate those risks. Loss of members was identified as the most significant risk and mitigation was discussed by the Board. The other major risk is inability to undertake basic functions, e.g. due to loss of staff or cyber-attack. Other risks identified, which would severely impact upon the charity, include loss of reputation, financial mismanagement/fraud, and conflicts of interest. Systems have been put in place to monitor and address these risks, and procedures are periodically reviewed to ensure that they still meet the needs of the charity.

The Board will attend to risk on a six monthly basis and has resolved to review its risk register at alternate meetings. The Finance and Risk Committee consider the risk register quarterly and make recommendations for changes to risks identified and management.

There were no serious incidents which required reporting to the Charity Commission during 2024.

The Board has a Conflict of Interest Policy to manage conflicts of interest.

### **Trustees' Responsibilities in the Preparation of Financial Statements**

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and regulations.

The provisions of charity law require the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with FRS102 and the charity SORP (FRS102). The financial statements are required by law to give a true and fair view of the state of affairs of the charity as at the balance sheet date, and of the incoming resources and application of resources for that period, and must not be approved by the trustees unless they are satisfied that this is the case. In preparing those financial statements, the trustees are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent; and

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- c. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Independent Examiner**

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011) and that an independent examination is needed. Accordingly, David Howard Chartered Accountants, has been appointed as Independent Examiner.

## **OBJECTIVES AND ACTIVITIES**

### **Charitable Objectives**

The principal objective of the charity is to advance education in the causes, prevention and treatment of rheumatic complaints by bringing together organisations representing professional and patient groups, which promotes the development of awareness, knowledge and the means of prevention, treatment, rehabilitation and relief of rheumatic complaints.

### **Public Benefit**

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The Trustees consider that the charity complies with the duty to have due regard to the public benefit guidance published by the Commission.

### **Charitable activities**

In 2021 the Board agreed a revised strategy in collaboration with the membership. The strategy aims to focus activities on those issues where collaboration is essential to impact in order to make best use of resources. In general the previous strategy was felt to continue to be fit for purpose with some small amendments. The most significant change was the addition of a limited role for ARMA in workforce issues, as set out below. Key headlines of this strategy:

ARMA is an umbrella body representing the breadth of musculoskeletal conditions and professions.

Our vision for musculoskeletal (MSK) health:

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- The MSK health of the population is promoted throughout life;
- Everyone with MSK conditions receives appropriate, high quality interventions to promote their health and well-being in a timely manner.

We engage with:

Public Policy

Desired impact:

- Integrated approaches to MSK are included in all policy.

Services (or commissioning):

Desired impact:

- Evidence-informed MSK pathways are in place
- MSK health is recognised and prioritised.

Service delivery and practice

Desired impact:

- Evidence based Interventions are being delivered
- Person-centred, integrated MSK care is being delivered.
- There is an improvement focus, with innovation, spread of good practice and quality improvement at the heart of provision.

Workforce

Desired impact:

- Appropriate level of suitably competent multi-disciplinary workforce to meet needs

**ARMA Members**

Arthritis Action

Back Care

British Association of Sport and Exercise Medicine (BASEM)

British Association of Sport Rehabilitators and Therapists (BASRAT)

British Dietetic Association

British Chiropractic Association

British Orthopaedic Association

British Society of Rehabilitation Medicine

CCAA Kids with Arthritis

Chartered Society of Physiotherapy

Cornwall Arthritis Trust

Ehlers-Danlos Support UK

Faculty of Sports and Exercise Medicine

Fibromyalgia Action UK

Gloucestershire Arthritis Trust

Hypermobility Syndrome Association

The Institute of Osteopathy

LUPUS UK

McTimoney Chiropractic Association

Musculoskeletal Association Chartered Physiotherapists

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National Axial Spondyloarthritis Society  
National Rheumatoid Arthritis Society  
National Spine Network  
Orthopaedic Research UK  
Pain Concern  
Physiotherapy Pain Association  
Podiatry Rheumatic Care Association  
Primary Care Rheumatology Society  
Psoriasis Association  
RCN - Rheumatology Forum  
Rheumatology Pharmacy Network  
Royal College of Chiropractors  
Royal Osteoporosis Society  
Scleroderma & Raynaud's UK  
Society of Musculoskeletal Medicine  
Society of Sports Therapists  
UK Gout Society  
Versus Arthritis

**Associate members**

AbbVie  
Freehab  
getUBetter  
Good Boost  
Grünenthal  
National Orthopaedic Alliance  
PhysioFast Online  
UCB Pharma

**ACHIEVEMENTS AND PERFORMANCE**

In 2024 our focus has been on delivering work to improve MSK services, in line with members' priorities. The priorities set by our members were improving services for people with MSK conditions and tackling health inequalities. We continue to make the best use of ARMA's strengths in collaboration and focus on cross cutting issues which require multi-disciplinary working.

The charity has made significant impact in 2024, with the publication of our inequalities report and subsequent dissemination activity driving local action. Our Freedom of Information Act report was timely and has had impact at a national level in relation to the Government's ten year health plan. Our health inequalities report is getting widespread traction – see below. Our impact is becoming widely recognised. **“... thank you for all that you do in the MSK world - it's both appreciated and impactful.” (Consultant MSK Clinician)** Throughout 2024 the charity has worked closely with NHS England and NHS Wales to influence their delivery of MSK services.

## ARMA Act Now inquiry impact 2024

## The aim of the inquiry

- To increase understanding of the underlying drivers of MSK health inequality related to deprivation and how NHS services can address this.
- To encourage local services and individual healthcare practitioners to take action to address inequalities.

## Increase understanding

## Visits to inequalities

4,204

## Social media reach during launch week

## ARMA: 25.5K

**Others: 41K**

## Launch events

5

Westminster; Virtual; Northern Ireland;  
Wales; Scotland

## Local and regional meetings and presentations

8

Regional MSK networks x 3, ICB MSK Network, ICB Pain Network, ICB research team, Trust MSK services x 2

## Conferences

6

Royal College of Chiropractors;  
Health and Work; Chartered Society of  
Physiotherapists; Northern Ireland AHPs;  
British Society for Rheumatology; MSK  
2024

A real eye opener, even for someone who already thought they appreciated these aspects in care!  
(AHP Lead)

## How would you describe the Act Now report?





## Encouraging action

I will look at ways to feed this into our JSNAA narrative. (Local Authority Public Health Consultant)

We're doing a project around Chronic Pain at the moment so this report is extremely timely. (Council Public Health Specialist)

[I will] share the report findings and recommendations with the team during in-service training. (Virtual launch attendee)

## Some examples we are aware of

- Identifying patient groups not accessing our service and reaching out to those communities.
- Engage with local schools to work on supporting them to boost children's MSK health e.g. through being more active.
- Engaged with the ICB about collaborating on a multi disciplinary weight management service including physios for people with MSK conditions and obesity.
- Outreach in primary schools for prevention
- Support to transition to self management after treatment tailored to needs of local community
- Community back pain prevention workshops
- MSK prevention support to local employers
- Using the report in the research phase of a comprehensive look at health inequalities for an MSK service

## How do you feel about taking this work forward?



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Below we set out some of our other key activities and achievements throughout the year.

FOI Request report

- Published report analysing our FOI requests to ICBs showing significant numbers do not prioritise MSK at a strategic level. Sent to all ICB Chairs. *“I will share the report with [ICB CEO] for his consideration and to discuss and agree the steps we as an ICB need to take.”*
- Widely used at a national level to argue for a higher priority for MSK in the NHS Ten Year Plan by a number of people involved in the process. *“This should prove very useful to support what we have been saying anecdotally re the need for greater system level leadership, focus and opportunity.”*

Health inequalities – see above for impact report

- Published the report of the inquiry carried out in 2023 along with summaries for each nation and one for rheumatology.
- Five launch events, numerous local and regional speaking and 6 conferences. *“Your session was one of my highlights of the conference.”*
- Many local services and systems looking to address inequalities as a result.

NHS Engagement

- Our monthly update meetings enabling ARMA members to directly gain information and raise questions and issues with national leads on MSK continue. They are now attended by the new National Clinical Director for MSK, Lesley Kay, Andrew Bennett in his new role of GIRFT lead for community MSK, Chloe Stewart from Personalised Care and Rob Letchford lead for MSK in Wales.
- Inclusion on GIRFT MSK Board.
- Engagement with the Major Conditions Strategy team, who were particularly interested in our work on inequalities.
- Ongoing positive engagement with NHS in both England and Wales.
- Input to NHS England workstreams on digital (on the advisory group), MSK hubs, (ad hoc meetings with team) Employment advisors in MSK pathways (commented on the training materials).
- Responded to consultation on MSK Framework for Wales and ongoing engagement with NHS Wales, including on Women’s Health Strategy.
- Our input has impact. *“Thanks for your contributions to date, they have been a helpful course direction”*

Health Ten Year Plan

- This has been a priority for ARMA since the process began. Convening meetings of members to co-ordinate input and inform ARMA response.
- Response to Darzi Review.
- Response to consultation on behalf of ARMA and one on behalf of the MSK conference.
- Engagement with Partners Council

Bone and Joint Week

- ARMA’s posts generated 14.5k impressions, 195% increase in impressions 112% increase in engagements and 227% increase in ARMA profile visits.

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- Posts by members and others using the hashtag had a reach of over 36,500 views.

Publications and resources

- Our newsletter, website and resources are well used and receive positive feedback

**FINANCIAL REVIEW**

**Financial Results of Activities and Events**

The detailed financial results of the charity's activities and events are set out in the Statement of Financial Activities on page 14. Total incoming resources for the year were £110,809 (£123,780 in 2023) and total resources expended were £104,808 (£103,066 in 2023) resulting in net movement of funds of £6,001 positive (£20,714 positive in 2023). £5,000 of this income is restricted.

Pharmaceutical funding for 2024 represented 24% of the charity's total income. This is made up of 20% of core unrestricted income and 100% of restricted project income.

This is made up of:

Grunenthal: £11,095 - £2690 (core) and £5,000 (project)

UCB - £8,740 (core)

AbbVie £7,000 (core)

**Reserves Policy**

The trustees have identified a risk relating to the charities financial sustainability and seek to mitigate that risk through the application of a reserves policy.

The Board reviewed the policy in 2024 and agreed that the target was adequate to ensure that we continue to have reserves sufficient to address any sudden reduction in income. At the year end the free reserves were at £88,198 (£69,296 in 2023) slightly above the Board reserves target.

We also hold restricted reserves to deliver projects in 2025.

**Investments Policy**

The trustees are empowered to invest the monies of ARMA in accordance with its memorandum of association (clause 4.1 j).

The Board Agreed to make a moderate level of investment with the aim of generating a higher return on some of the reserves. The process of investing £20,000 over ten months began in February 2025.

**PLANS FOR FUTURE PERIODS**

The Board developed an operational plan for 2025 identifying priority activities to deliver the strategy. All aspects of this plan were developed in collaboration with the membership and

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For the year ended 31 December 2024**

are in line with the charitable objectives of ARMA. The Board agreed a focused plan for 2025 continuing the two priority areas of activity for 2024:

- MSK health service improvement – using the ongoing work in England and the work in Wales to promote our key messages and press for MSK services in line with our vision. This will include publishing a report on the MSK content of the Integrated Care Boards' Joint Forward Plans.
- Health Inequalities – we have plans to continue encouraging people to take action on the recommendations in the inequalities report including starting a community of practice for healthcare professionals and MSK services wishing to take action. We will also hold a roundtable to explore possible activity ARMA could take to address inequalities in MSK conditions for women.

We will also deliver Bone and Joint Week and, where resources allow, any webinars, events or publications which will support these two priorities.

We will continue our role of networking, signposting, connecting and co-ordinating to link ARMA, our members and other key stakeholders and providing support for our members.

### **Impact of Future Activities and Events**

The trustees will continue to measure the charity's success by assessing the outcomes of our activities in line with our desired outcomes in the strategy.

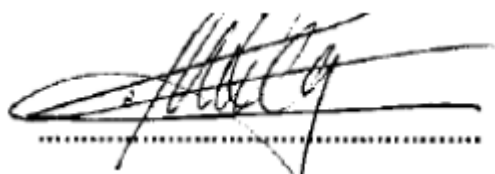
### **FUNDS HELD AS CUSTODIAN**

Although the charity maintains restricted funds to deal with incoming resources that are earmarked for a particular purpose by donors, sponsors and other funders, the charity does not hold, and the trustees do not anticipate that it will in future hold, any funds as custodian for any third party.

### **Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the trustees on 17 May 2025 and was signed for and on behalf of the board by

A handwritten signature in black ink, appearing to read 'Chris Martey', is written over a horizontal line. Below the line, there is a row of small, illegible text, likely a printed name or title.

Chair

Chris Martey

Date: **17 May 2025**

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**Independent Examiner's Report to the trustees of the charity**

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024, which are set out on pages 14 to 22.

**Responsibilities and basis of report**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the '2006 Act').

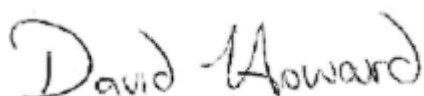
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination. I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with these accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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.



David Howard Chartered Accountants  
1 Park Road  
Hampton Wick  
Kingston upon Thames  
Surrey  
KT1 4AS

Date: 17 May 2025

**THE ARTHRITIS & MUSCULOSKELETAL ALLIANCE**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
For the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>INCOME</b>					
<b>Income from generated funds</b>					
Income from investment	2	3,683	-	3,683	930
<b>Income from charitable activities</b>					
Bringing the community together to improve quality of life for people with musculoskeletal conditions	3	102,126	5,000	107,126	122,850
<b>TOTAL INCOME</b>		<b>105,809</b>	<b>5,000</b>	<b>110,809</b>	<b>123,780</b>
<b>EXPENDITURE</b>					
<b>Expenditure on charitable activities</b>					
Bringing the community together to improve quality of life for people with musculoskeletal conditions	4	86,908	17,900	104,808	103,066
<b>TOTAL RESOURCES EXPENDED</b>		<b>86,908</b>	<b>17,900</b>	<b>104,808</b>	<b>103,066</b>
Transfers between funds	9	-	-	-	-
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>18,901</b>	<b>(12,900)</b>	<b>6,001</b>	<b>20,714</b>
<b>RECONCILIATION OF FUNDS</b>					
Fund balances at 1 January 2024	9	69,297	39,380	108,677	87,963
<b>Fund balances at 31 December 2024</b>	<b>9</b>	<b>88,198</b>	<b>26,480</b>	<b>114,678</b>	<b>108,677</b>

The net movement in funds for the above periods arises from the charity's continuing operations.

No separate Statement of Total Recognised Gains and Losses has been presented as all such gains and losses are dealt with in the Statement of Financial Activities.

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**BALANCE SHEET**  
**31 December 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Furniture & fittings	7	-	-
Computer equipment	7	-	386
		<u>-</u>	<u>386</u>
<b>CURRENT ASSETS</b>			
Trade debtors		1,369	19,265
Other debtors		420	997
Cash at bank and in hand		125,999	106,568
		<u>127,788</u>	<u>126,830</u>
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	8	13,110	18,539
		<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		114,678	108,291
<b>TOTAL ASSETS LESS CURRENT LIABILITIES &amp; NET ASSETS</b>		<u><b>114,678</b></u>	<u><b>108,677</b></u>
<b>THE FUNDS OF THE CHARITY</b>			
<b>Restricted income funds</b>			
Local Networks Fund	9	664	664
Projects Sponsorship Fund	9	25,816	38,716
<b>Unrestricted income funds</b>			
General Fund	9	88,198	69,297
		<u>-</u>	<u>-</u>
<b>TOTAL CHARITY FUNDS</b>	10	<u><b>114,678</b></u>	<u><b>108,677</b></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477(2) of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts:

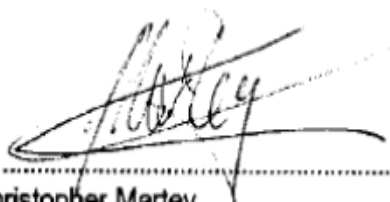
- (i) to keep accounting records in accordance with section 386;
- (ii) to prepare accounts which give a true and fair view of the state of affairs of the company in accordance with section 393, and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.


The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements are prepared in accordance with the special provisions of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

**THE ARTHRITIS & MUSCULOSKELETAL ALLIANCE**  
**BALANCE SHEET**  
**31 December 2024**

The financial statements on pages 14 to 22 were approved by the Board of Directors and authorised for issue on 17 May 2025 and signed on their behalf by

  
..... **Chair**  
Christopher Martey

  
..... **Treasurer**  
Zakiruddin Vora



# THE ARTHRITIS & MUSCULOSKELETAL ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

### 1. ACCOUNTING POLICIES

#### a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

#### b) Income

Grants, donations and other similar types of voluntary income are brought into account when received, except that donated income is included gross of any attributable tax recoverable, where relevant. Donations given for specific purposes are treated as restricted income. Investment income is accounted on a receivable basis once the dividend has been declared, or the interest earned. Credit is taken in the accounts for the proportion of subscriptions, which are receivable in the financial period. All other types of income are also accounted for on an accruals basis.

#### c) Expenditure

Expenditure is allocated to the charity's principal activity where the costs can be identified as being directly related to that activity. All costs that cannot be identified as relating directly to the charity's principal activity are categorised as either support costs or governance costs. Any costs that cannot be specifically categorised are allocated in proportions based upon a suitable ratio applicable to the nature of the cost involved.

#### d) Tangible fixed assets and depreciation

Tangible fixed assets are stated at historical cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its useful life, as follows:

Furniture & fittings - 15% per annum

Computer equipment - over 3 years

#### e) Fund accounting

The general fund comprises the accumulated surpluses of unrestricted incoming resources over resources expended. They are available for use in furtherance of the general objectives of the charity.

Designated funds are a particular form of unrestricted funds consisting of amounts, which have been allocated or designated for specific purposes by the trustees. The use of designated funds remains at the discretion of the trustees.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of the restricted funds are set out in the notes to the accounts. Amounts unspent at the year end are carried forward in the balance sheet.

#### f) Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The charity was incorporated in England and Wales on 2 March 2005, with Company no. 5380237, and UK Charity no. 1108851, registered on 5 April 2005. The registered office is International House, 107-111 Fulham Palace Road, London, W6 2JA.

#### h) Debtors

Trade and other debtors are recognised at the settlement amount due.

#### i) Going concern

The Charity's activities, together with the factors likely to affect its future development, its financial position, financial risk management objectives and derivative activities, and its exposures to liquidity and cash flow risk are described in this Trustee Directors' Report.

The charity has significant reserves and sufficient cash resources, with no debt, which will make it possible to fund the Charity activities. Expenses are also managed, where possible, in line with contributions received. As a consequence, the Trustee Directors believe that the Charity is well placed to manage its business risks successfully given the current economic outlook.

After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

**THE ARTHRITIS & MUSCULOSKELETAL ALLIANCE**  
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**2 INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Bank interest receivable on short term cash deposits	3,683	-	3,683	930

**3. INCOME FROM OF BRINGING THE COMMUNITY TOGETHER TO IMPROVE QUALITY OF LIFE FOR PEOPLE WITH MUSCULOSKELETAL CONDITIONS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Subscriptions	98,752	-	98,752	88,547
Grants - other	-	5,000	5,000	26,850
Donations	424	-	424	1,459
Other	2,950	-	2,950	5,994
	<b>102,126</b>	<b>5,000</b>	<b>107,126</b>	<b>122,850</b>

**4 COSTS OF BRINGING THE COMMUNITY TOGETHER TO IMPROVE QUALITY OF LIFE FOR PEOPLE WITH MUSCULOSKELETAL CONDITIONS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Advocacy	17,500	-	17,500	16,500
Members workshop	-	378	378	460
	<b>17,500</b>	<b>378</b>	<b>17,878</b>	<b>16,960</b>
Equality project costs	-	12,996	12,996	10,167
Staff costs	-	1,624	1,624	6,885
Meeting costs	-	1,407	1,407	-
Stationery, telephone and postage	-	59	59	-
Best MSK Health project	-	1,436	1,436	622
Support costs (see note 5)	59,969	-	59,969	59,194
Governance costs (see note 5)	9,439	-	9,439	9,238
	<b>86,908</b>	<b>17,900</b>	<b>104,808</b>	<b>103,066</b>

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**5 SUPPORT AND GOVERNANCE COSTS**

	<b>Support Costs</b>	<b>Governance costs</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Staff costs	49,688	5,521	55,209	53,362
Recruitment	-	-	-	419
Staff development	319	35	354	474
Admin support	579	64	643	-
Meeting costs	889	786	1,675	2,233
Stationery, telephone and postage	615	68	684	811
Computer and software	995	111	1,106	903
Sundries	12	1	13	13
Subscriptions	449	50	499	530
Website management	2,057	229	2,286	2,837
Conferences	89	10	99	162
Insurance	902	100	1,002	992
Accountancy	2,808	312	3,120	3,090
Independent Examiners Fees	-	2,088	2,088	2,040
Bank charges	220	25	245	180
Depreciation	347	39	386	386
	<b>59,969</b>	<b>9,439</b>	<b>69,408</b>	<b>68,432</b>

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**6. TRUSTEE AND STAFF COSTS**

**a) Trustee information**

The trustees and company directors received no remuneration for their services during the current or previous year, except as noted below

During the year 4 trustees (2023: 5 trustees) were reimbursed for meeting expenses incurred on behalf of the charity totalling £1,272 (2023: £622).

**b) Staff information**

	<b>Total 2024</b>	<b>Total 2023</b>
The average number of staff employed by the charity during the year was as follows:		
Bringing the community together to improve quality	<u>2</u>	<u>2</u>
Staff costs for the above persons:	£	£
Salaries and wages	53,333	56,313
Social security costs	2,195	2,357
Pension costs	1,305	1,577
	<u><b>56,833</b></u>	<u><b>60,247</b></u>

During the year no employees (2023: none) received emoluments over £60,000.

The charity director Susan Brown, who is not a Trustee, was paid £51,132 for the year ended 31st December 2024.

**7 TANGIBLE FIXED ASSETS**

	<b>Furniture &amp; fittings</b>	<b>Computer equipment</b>	<b>Total</b>
<b>COST</b>	£	£	£
1 January 2024	1,119	2,484	3,603
Additions	-	-	-
Disposals	-	-	-
31 December 2024	<u>1,119</u>	<u>2,484</u>	<u>3,603</u>
<b>DEPRECIATION</b>			
1 January 2024	1,119	2,098	3,217
Disposals	-	-	-
Charges for the period	-	386	386
31 December 2024	<u>1,119</u>	<u>2,484</u>	<u>3,603</u>
<b>NET BOOK VALUE</b>			
31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>
1 January 2024	<u>-</u>	<u><b>386</b></u>	<u><b>386</b></u>

**THE ARTHRITIS & MUSCULOSKELETAL ALLIANCE**  
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**8 CREDITORS**

Amounts falling due within one year:	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	1,015	1,510
Taxation & social security costs	1,738	1,898
Other creditors	257	257
Accruals and deferred income	10,100	14,874
<b>Total</b>	<b>13,110</b>	<b>18,539</b>

**9 THE FUNDS OF THE CHARITY**

	<b>At 1 January 2024</b>	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>Transfers between funds</b>	<b>At 31 December 2024</b>
	£	£	£	£	£
<b>Restricted income funds:</b>					
Local Networks Fund	664	-	-	-	664
Projects Sponsorship Fund	38,716	5,000	(17,900)	-	25,816
<b>Unrestricted income funds:</b>					
General Fund	69,297	105,810	(86,909)	-	88,198
	<b>108,677</b>	<b>110,810</b>	<b>(104,809)</b>	<b>-</b>	<b>114,678</b>

**Local Networks Fund**

The Local Networks Fund was set up to develop Local Networks with the support of the Department of Health's Section 64 grant scheme and to receive other grants for use by individual ARMA local groups. The balance on the fund at the year end includes £664 (2023: £664) for use by ARMA Dorset.

**Projects Sponsorship Fund**

A fund for specific projects undertaken by ARMA in partnership with its members.

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**10 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible fixed assets</b>	<b>Current assets</b>	<b>Current liabilities</b>	<b>Total</b>	
<b>Restricted income funds:</b>	£	£	£	£	£
Local Networks Fund	-	664	-	664	
Projects Sponsorship Fund	-	25,816	-	25,816	
<b>Unrestricted income funds:</b>					
General Fund	-	101,308	(13,110)	88,198	
	-	<b>127,788</b>	<b>(13,110)</b>	<b>114,678</b>	

**11. CONTROL**

The company is limited by guarantee and as such has no share capital. The company is controlled by its members who are the 38 member organisations which subscribe to the Arthritis and Musculoskeletal Alliance. Every member organisation of the company undertakes to contribute such amounts as may be required not exceeding £1 to the assets of the company if it should be wound up whilst the organisation is a member or within one year after the organisation ceases to be a member.

**12. RELATED PARTY TRANSACTIONS**

There were no disclosable related party transactions during the year (2023 - none).

**13. TAXATION**

The charity is exempt from tax on income and gains falling within section 506 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.