

Charity Registration No. 1073289

Company Registration No. 03683208 (England and Wales)

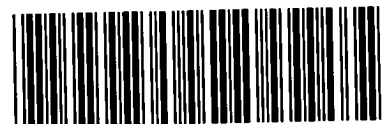
**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
HEALTH CARE PRACTICE**

THE ETHOX FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

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**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
HEALTH CARE PRACTICE
THE ETHOX FOUNDATION
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Ms M Buchanan Dr A Young Mrs B Keane-Rao Mr R P Jago Mr R
Charity number	1073289
Company number	03683208
Registered office	c/o 6 County View Clifton Banbury Oxfordshire OX15 0PZ
Independent examiner	Dale Mitchell ACCA Baldwins (Witney) Limited 9 Thorney Leys Park Witney Oxfordshire OX28 4GE

**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
HEALTH CARE PRACTICE
THE ETHOX FOUNDATION
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**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
HEALTH CARE PRACTICE
THE ETHOX FOUNDATION
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2018**

The trustees present their report and financial statements for the year ended 31 December 2018.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The aim of the charity is to improve care in health and social care environments through:

1. Enhancing the ethical and communication skills of health and social care professionals; and
2. Developing effective ways in which organisations involved in the delivery of health and social care can promote high ethical standards.

In pursuit of these objects, the EthOx Foundation has powers to employ its own staff on a full or part time basis; to engage consultants; to offer grants; plan and manage training courses, seminars etc. alone or in cooperation with other bodies, and to provide support facilities for scholars working in the EthOx Foundation's area of interest.

Our aims

The EthOx Foundation is committed to improving the quality of health and social care environments through more informed ethical decision-making. The ethical concerns of the public, patients, their carers and healthcare professionals are key to our investment decisions as well as supporting and highlighting the good practice demonstrated by healthcare practitioners.

We seek to enable high standards of ethical decision-making and communication by healthcare practitioners through research, education and training, and by influencing policy.

We are aware of the importance of the influence of organisation culture, structure and processes on ethical decision-making and plan to ensure that these factors are understood and their impact taken into account.

Achievements and performance

The EthOx Foundation continued to review its core purpose and values and to fund important ethical research work.

Details of the activities supported by the EthOx Foundation in 2018 are set out below:

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
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**a) University of Surrey
Research Interventions that Promote Ethics in Social Care (RIPE Project)**

The full RIPE project was completed in 2017 and the implementation, dissemination continued in 2018. RIPE explored the most effective ethics education intervention to promote ethics for care-workers in residential social care and was the focus of work funded by the EthOx Foundation in 2016 and 2017. Some of the initial grant was remaining after the main RIPE project was completed and therefore, the trustees took a decision to extend the term of the funding until September 2017 to enable further research to be carried out in the area of Domiciliary Care, using the techniques learned from the findings of RIPE. The perspectives of domiciliary care-givers, not often asked for their input, were heard. This project generated much rich data which illuminated the complexity and importance of domiciliary care practice. The everyday ethical aspects of this practice were clearly articulated with a focus on core concepts such as dignity, privacy, autonomy and vulnerability. The simulation intervention was viewed positively, providing insight into the experience of those who are more vulnerable and dependent.

The complete RIPE project and findings are available on the ICE website:
<https://www.surrey.ac.uk/international-care-ethics-observatory/research/researching-interventions-promote-ethics-social-care>.

Professor Ann Gallagher, the Chief Investigator, University of Surrey, continued to disseminate the findings and learnings from the RIPE project at International Ethics conferences and via social media in 2018. The EthOx Foundation is acknowledged as funders in all dissemination platforms.

The Trustees believe that their investment in this project has delivered an important contribution to public benefit. With an ageing population and increasing pressures on health and social care services, the RIPE project is timely in providing research to support ethical care delivery both in care homes and in the domiciliary sectors.

The Trustees considered a proposal for funding from the University of Surrey to extend the RIPE project to garnering longer-term perceptions of the project. The Trustees decided not to support the proposal at this time; given the turnover of care home staff, in-depth interviews were deemed not to be the optimal approach for service development. The Trustees suggested that trying to extend the project to the 'hard to reach' would be of value.

The EthOx Foundation has continued to support further development at the International Care Ethics Observatory (ICE) at the University of Surrey through a mentorship programme and much input to a strategy that aims to improve understanding of ethical issues in various care sectors.

**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018**

b) The University of Oxford - EthOx Centre

The EthOx Centre, a cutting-edge research and teaching centre within the University of Oxford, was established in 1998, with funding from the University of Oxford and the **EthOx Foundation**. The **EthOx Foundation** and Centre both share the aim of improving the care of patients by enhancing the skills of health professionals and by helping organisations involved in the delivery of healthcare to promote high ethical standards. They also work to promote an understanding of the ethical concerns of patients and carers among all of those involved in the provision and management of healthcare.

The Centre's work has three strands: research, education and training, and ethics support. The aim of the research, which involves the use of empirical ethics methods – the process of gathering and analysing 'real life' evidence as opposed to theoretical problem-solving – is to improve understanding of the issues arising for patients, carers and health professionals in day-to-day healthcare practice.

In 2018, the Trustees agreed to extend the Caroline Miles Visiting Scholarships for a further two years offering £10,000 in total. This decision was made following very positive feedback from previous recipients and from Dr Michael Parker, the Ethox Centre Director. The first instalment of £5000 was paid to the Ethox Centre in September.

The scholarship has led to a great number of positive outputs including publications, research proposals, collaboration and fellowships. It has supported students from several countries/across the world to engage in health and social care ethics, do research and network, in particular with colleagues at the EThOx centre at the University of Oxford.

Financial review

At 31 December 2018, general reserves stood at (£62,003). The Board regularly compares planned and committed expenditure with the level of the reserves to ensure that activities can continue for the length of the commitment or at least two years ahead, whichever is the longer.

Investment strategy

The **EthOx Foundation** conducts a risk-averse investment strategy. The low prevailing interest rates have led to a fall in investment income in 2018.

Risk review

The **EthOx Foundation** continues to use the Charity Commission's publication, 'Charity and Risk Management'. This is used to identify risk areas, their potential impact and mitigation. Relevant training courses for Trustees are circulated as part of an ongoing process. It has been agreed that matching funding for training is obtained from other charities when Trustees are also trustees of those other charities. A conflict of interest policy is in place.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 14 December 1998 and registered as a charity on 13 January 1999.

The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. Under these Articles, the Trustees must retire at each AGM, but are eligible for re-election.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ms M Buchanan
Dr A Young
Mrs B Keane-Rao
Mr R P Jago Mr R

**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
HEALTH CARE PRACTICE
THE ETHOX FOUNDATION
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018**

Prof G Hunt

(Resigned 25 April 2018)

The charity is currently managed by the trustees, and has no paid employees.

Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up. The total number of guarantees at 31 December 2018 was 5.

Our strategy

The *EthOx Foundation* will continue to support work in health and social care ethics as this is an area of public concern given the ageing population and the disparity of current care provision. With the 'new' Board now settled, we are actively discussing our strategic direction in order to make the greatest difference to ethical standards in the health and social care sectors. This may include opportunities to look at international cross-cultural ethics in low resource countries.

Small company provision

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities, and the small companies regime under the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.



Ms M Buchanan

Trustee

Dated: 23rd August 19

**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
HEALTH CARE PRACTICE
THE ETHOX FOUNDATION
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF THE OXFORD FOUNDATION FOR ETHICS AND
COMMUNICATION IN HEALTH CARE PRACTICE**

I report to the trustees on my examination of the financial statements of The Oxford Foundation For Ethics And Communication In Health Care Practice (the charity) for the year ended 31 December 2018.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

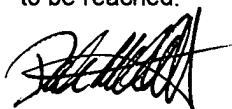
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 (FRS 102).

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 financial statements to be reached.



Dale Mitchell ACCA

Baldwins (Witney) Limited
9 Thomey Leys Park
Witney
Oxfordshire
OX28 4GE

Dated: 27 August 2019

**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
HEALTH CARE PRACTICE
THE ETHOX FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Notes	Unrestricted funds 2018 £	Total 2017 £
<u>Income from:</u>			
Investments	3	-	60
<u>Expenditure on:</u>			
Charitable activities	4	7,764	21,169
Net expenditure for the year/ Net movement in funds		(7,764)	(21,109)
Fund balances at 1 January 2018		69,767	90,876
Fund balances at 31 December 2018		<u>62,003</u>	<u>69,767</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
HEALTH CARE PRACTICE
THE ETHOX FOUNDATION
BALANCE SHEET**

AS AT 31 DECEMBER 2018

	Notes	2018 £	£	2017 £	£
Current assets					
Debtors	9	82		79	
Cash at bank and in hand		63,481		71,188	
		<u>63,563</u>		<u>71,267</u>	
Creditors: amounts falling due within one year	10	(1,560)		(1,500)	
Net current assets			62,003		69,767
Income funds					
Unrestricted funds			62,003		69,767
			<u>62,003</u>		<u>69,767</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2018.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23rd August 19


Ms M Buchanan

Trustee

Company Registration No. 03683208

**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
HEALTH CARE PRACTICE
THE ETHOX FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

1 Accounting policies

Charity information

The charity is a 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 charity in the event of a winding up.

1.1 Accounting convention

The accounts 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Investment income

Interest on deposits is recognised when receivable.

1.5 Resources expended

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
HEALTH CARE PRACTICE
THE ETHOX FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018**

1 Accounting policies

(Continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including strategic management and trustees's meetings and reimbursed expenses.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

1.8 Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

1.9 Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Critical accounting estimates and judgements

**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
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THE ETHOX FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018**

3 Investments

	Unrestricted funds	Total
	2018	2017
	£	£
Interest receivable	-	60
	<u> </u>	<u> </u>

4

Charitable activities

	Charitable Expenditure Heading 1	Charitable Expenditure Heading 1
	2018	2017
	£	£
Independent examiner's fees	1,560	1,500
Legal and professional fees	330	330
Insurance	324	317
Travel and subsistence	482	430
Bank charges	60	60
Printing, postage and stationery	8	29
	<u> </u>	<u> </u>
	2,764	2,666
Grant funding of activities (see note 5)	5,000	18,503
	<u> </u>	<u> </u>
	7,764	21,169
	<u> </u>	<u> </u>

THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN HEALTH CARE PRACTICE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018

5 Grants payable

	Charitable Expenditure Heading 1	Charitable Expenditure Heading 1
	2018	2017
	£	£
Grants to institutions:		
University of Surrey	-	18,503
Caroline Miles Scholarship University of Oxford	5,000	-
	<u>5,000</u>	<u>-</u>

**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018**

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year the charity made the following transactions with trustees:

Ms M Buchanan

£390 (2017: £776) of expenses were reimbursed to Ms M Buchanan during the year.

This represented travel expenses in connection with her duties as a trustee and £8 for an postage on behalf of the charity.

7 Employees

There were no employees during the year.

8 Financial instruments	2018	2017
	£	£

Carrying amount of financial liabilities

Measured at amortised cost	1,560	1,500
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9 Debtors

	2018	2017
	£	£

Amounts falling due within one year:

Prepayments and accrued income	82	79
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10 Creditors: amounts falling due within one year

	2018	2017
	£	£

Accruals and deferred income	1,560	1,500
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11 Company limited by guarantee

Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up. The total number of guarantees at 31 December 2017 was 6.

12 Related party transactions

There were no disclosable related party transactions during the year (2017 - none).