

Charity registration number 1073289

Company registration number 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 2021



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

Trustees	M Buchanan Dr A Young Mrs B Keane-Rao Mr R P Jago
Charity number	1073289
Company number	03683208
Registered office	Unit 9 Thorney Leys Park Witney Oxfordshire United Kingdom OX28 4GE
Independent examiner	Dale Mitchell FCCA Azets 9 Thorney Leys Park Witney Oxfordshire United Kingdom OX28 4GE

**THE OXFORD FOUNDATION FOR ETHICS AND COMMUNICATION IN
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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 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 2019)".

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 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

Review for the Year

The *EthOx Foundation* has had a quiet year, given the pandemic, continuing to review its core purpose and values and donating a small amount of funding to important ethical research work and supporting the teams whose projects have been delayed by the pandemic.

Details of the activities supported by the *EthOx Foundation* in 2021 and the impact of the ramifications of COVID-19, where relevant, are noted below:

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University of Surrey

International : Tanzania.

The EthOx Foundation co-funded study on good and challenging aspects of respectful and ethical care in primary and secondary maternity care in the Tanzanian Health System to be carried out by THET and the University of Exeter, in partnership with President's Office and Tanzania Nursing and Midwifery Council has not yet got off the ground, due to ongoing safety concerns regarding COVID-19 in East Africa throughout 2021. The aim is to highlight and make recommendations for educational, research and organisational strategies that promote and improve the ethical and respectful care of patients and care-givers using health facilities.

Study Objectives and Activities

The objectives of the study are to:

- Conduct scoping on ethical and respectful maternity care at one regional hospital, one district hospital and two health centres in the Dodoma region of Tanzania. Interviews and focus groups will be conducted with women and health professionals
- Develop a comprehensive literature review of available material relating to ethical care in Tanzania
- Develop recommendations and disseminate them to key stakeholders in the form of a report.

To do this the parties will:

- Finalise the project proposal with key stakeholders in Tanzania including PO-PSM, the Ministry of Health, Community Development, Gender, the Elderly and Children, the Tanzanian Nursing and Midwifery Council and the Medical Council of Tanganyika, Tanzania Nursing and Midwifery Council and the Tanzania National Nursing Association
- Recruit a local Research Assistant with competence in research and both English and Swahili
- develop data collection tools with key stakeholders in Tanzania
- Apply for ethical review and gain access to healthcare facilities in Tanzania
- Gain the perspectives of patients, caregivers and managers regarding ethical and respectful care in primary and secondary care in Tanzania. Data will be collected from two health centres (one rural and one urban) and two hospitals (one regional and one district) in relation to one patient group: women utilising maternity services
- Analyse data and produce a report which will include evidence-based educational, research and organisational recommendations.

Linnet Griffith-Jones who co-ordinates the work from THET's London base, reported that while the current situation has made it difficult to progress the work, THET is still very much committed to what is considered an important piece of work. The Trustees look forward to this project starting in 2022, led by Professor Ann Gallagher who has transferred to the University of Exeter.

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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 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 2021, the Trustees of the **EthOx Foundation** extended the Caroline Miles Visiting Scholarships for a further year, offering £5,000 in total. This decision was made following very positive feedback from previous recipients, ably led by Professor Michael Parker, the EthOx Centre Director who provided the following report:

The Caroline Miles Scholarship Scheme has been running for 11 years with great success. A wide range of excellent scholars working in the areas of clinical, research and public health ethics have visited EthOx since 2010. These visiting scholars have greatly contributed to the academic life of the EthOx centre by bringing in new ideas and also have gained from the great variety of expertise that exists within EthOx. During their time in Oxford, Caroline Miles Scholars are expected to give at least one public lecture and to participate in the EthOx weekly seminar, which provides support for early career researchers and medical students here in Oxford.

Professor Parker reiterated "I would like to take this opportunity to thank the EthOx Foundation for the extremely valuable support you have provided to the Ethox Centre over many years. The initial motivation for the establishment of the Centre was to work to improve ethical standards and communication skills in healthcare practice to ensure the best possible care for patients and their families. The support of the EthOx Foundation has played a crucial role in the success of the Centre's research and teaching and ultimately in the improvement of ethical standards in the care of patients. We very much value your ongoing support for the Caroline Miles Scheme and our clinical ethics research activities and look forward continuing to work together."

Financial review

EthOx Foundation reserves policy

At 31 December 2021, general reserves stood at £39,700 designated funds at £8,800. 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.

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. In addition, 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:

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

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 2021 was 4.

Our strategy

The **EthOx Foundation** will continue to support work in health and social care ethics with their remaining funding as this is an area of public concern given the ageing population and the disparity of current care provision. The Trustees will now act on opportunities to look at academic bursaries and 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.



M Buchanan

Trustee

Dated: 21 September '22

**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 2021.

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).

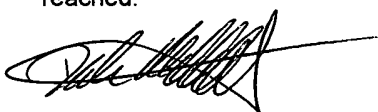
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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 FCCA

Azets
9 Thorney Leys Park
Witney
Oxfordshire
OX28 4GE
United Kingdom

Dated: 27/09/2022

**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 2021**

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £
Expenditure on:							
Charitable activities	2	1,941	5,000	6,941	6,995	-	6,995
Gross transfers between funds		-	-	-	(13,874)	13,874	-
Net expenditure for the year/ Net movement in funds		(1,941)	(5,000)	(6,941)	(20,869)	13,874	(6,995)
Fund balances at 1 January 2021		31,422	13,874	45,296	52,291	-	52,291
Fund balances at 31 December 2021		29,481	8,874	38,355	31,422	13,874	45,296

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 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	6	84		83	
Cash at bank and in hand		39,711		46,653	
		<u>39,795</u>		<u>46,736</u>	
Creditors: amounts falling due within one year	7	(1,440)		(1,440)	
Net current assets			38,355		45,296
Income funds					
Designated funds	8	8,874		13,874	
General unrestricted funds		<u>29,481</u>		<u>17,548</u>	
			38,355		31,422
			<u>38,355</u>		<u>45,296</u>

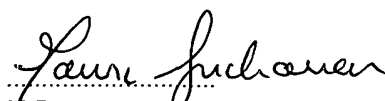
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

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

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 21st September '22


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 2021**

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 financial statements have been prepared in accordance 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 2019)". 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.

1.4 Income

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 Expenditure

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
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 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.

**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 2021**

2 Expenditure on Charitable Activities

	Unrestricted	Designated	Total	
	2021	2021	2021	2020
	£	£	£	£
Independent examiner's fees	1,603	-	1,603	1,500
Insurance	336	-	336	330
Travel and subsistence	-	-	-	148
Bank charges	2	-	2	17
	<u>1,941</u>	<u>-</u>	<u>1,941</u>	<u>1,995</u>
Grant funding of activities (see note 3)	-	5,000	5,000	5,000
	<u>1,941</u>	<u>5,000</u>	<u>6,941</u>	<u>6,995</u>
	<u>1,941</u>	<u>5,000</u>	<u>6,941</u>	<u>6,995</u>
Analysis by fund				
Unrestricted funds - general	1,941	-	1,941	6,995
Unrestricted funds - designated	-	5,000	5,000	-
	<u>1,941</u>	<u>5,000</u>	<u>6,941</u>	<u>6,995</u>
	<u>1,941</u>	<u>5,000</u>	<u>6,941</u>	<u>6,995</u>
For the year ended 31 December 2020				
Unrestricted funds - general	6,995	-		
	<u>6,995</u>	<u>-</u>		

3 Grants payable

	2021	2020
	£	£
Grants to institutions:		
An ICE Project, University of Surrey	-	2,000
Caroline Miles Scholarship University of Oxford	5,000	5,000
	<u>5,000</u>	<u>5,000</u>

4 Trustees

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

4 Trustees

(Continued)

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

M Buchanan

£Nil (2020: £148) of expenses were reimbursed to M Buchanan during the year.
This represented travel expenses in connection with her duties as a trustee.

A Young

£Nil (2020: £Nil) of expenses were reimbursed to A Young during the year.
This represented travel expenses in connection with her duties as a trustee.

5 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

6 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	84	83
	<u> </u>	<u> </u>

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,440	1,440
	<u> </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 2021**

8 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Transfers	Balance at	Resources	Balance at
	1 January 2021	31 December	expended	2021
	£	£	£	£
ICE	5,437	5,437	-	5,437
THET	3,437	3,437	-	3,437
Oxford University	5,000	5,000	(5,000)	-
	<u>13,874</u>	<u>13,874</u>	<u>(5,000)</u>	<u>8,874</u>

ICE- (International Care Observatory) is a project based out in Tanzania.

THET- (Tropical Health Education Trust) is a project based out in Tanzania.

Oxford University - this is in relation to Caroline Miles Scholarship.

9 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Current assets/ (liabilities)	29,481	8,874	38,355	31,422	13,874	45,296
	<u>29,481</u>	<u>8,874</u>	<u>38,355</u>	<u>31,422</u>	<u>13,874</u>	<u>45,296</u>

10 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 2020 was 4.

11 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).