

GEMINI UNTWINED

England & Wales · Charity number 1183901

Details

Status	Registered
Legal form	Charitable company
Company number	11668434
Registered	2019-06-14
Register	View on the Charity Commission register

Contact

Address	Mishcon de Reya Africa House 70 Kingsway London WC2B 6AH
Phone	02085025374
Email	INFO@GEMINIUNTWINED.ORG
Website	www.geminiuntwined.org

Activities

Objects: THE ADVANCEMENT OF HEALTH AND THE PROMOTION OF THE PHYSICAL, MATERIAL, MENTAL, FINANCIAL WELFARE OF CHILDREN AND THE FAMILIES OF CHILDREN WITH CONDITIONS POTENTIALLY REQUIRING CRANIO-FACIAL OR NEUROSURGERY, INCLUDING (BUT NOT LIMITED TO) CONJOINED TWINS.

Activities: Funding medical and scientific research into, and treatment of, craniopagus twins and other conditions potentially requiring craniofacial or neurosurgery.

Classification

- **How:** Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£69,322	£72,567	-	-
2023-11-30	£85,992	£68,003	-	-
2022-11-30	£127,878	£74,782	-	-
2021-11-30	£8,147	£16,910	-	-
2020-11-30	£2,406	£91,115	-	-

Trustees

Name	Role	Appointed
Andrew David Savile		2018-11-08
David Dunaway		2019-02-01
Edward Kiely		2019-02-01
KAMAL RAHMAN		2019-02-01
Lord Bernard Hogan-Howe		2025-12-01
Noor ul Owase Jeelani		2019-02-01
Richard Charles Park		2021-11-01
Richard Hayward		2019-02-01

GEMINI UNTWINED

England & Wales - Charity number 1183901

Accounts

Charity registration number 1183901

Company registration number 11668434 (England and Wales)

GEMINI UNTWINED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

GEMINI UNTWINED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N U O Jeelani Mr D J Dunaway Mr R D Hayward Mr A D Savile Mr K J A Rahman Mr E Kiely Mr R Park
Charity number	1183901
Company number	11668434
Registered office	Africa House 70 Kingsway London WC2B 6AH
Independent examiner	Affinity Associates Limited 11-12 Hallmark Trading Centre Fourth Way Wembley Middlesex England HA9 0LB

GEMINI UNTWINED

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GEMINI UNTWINED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 November 2024.

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 Articles of Association, 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)" (effective 1 January 2019).

Objectives and activities

The mission of Gemini Untwined is to advance children's health and promote the well-being of children and their families facing conditions that may necessitate complex cranio-facial or neurosurgery. Our approach involves funding both medical and scientific research as well as the treatment of such conditions. A primary focus has been on craniopagus twins, and our organisation was established with the goal of supporting research, care, and surgery for these cases. While we consider applications for care and surgery from various hospitals globally, we primarily collaborate in the United Kingdom with Great Ormond Street Hospital (GOSH) and The Institute of Child Health at Great Ormond Street Hospital (UCL) due to their extensive experience and expertise in the field. The incidence of craniopagus twins in the world has transpired to be greater than available research suggested before Gemini Untwined was founded. The public profile of Gemini Untwined has also meant that ever increasing numbers of craniopagus twins continue to be referred to Gemini Untwined each year. Rising medical costs, combined with ongoing funding constraints, has therefore meant that where clinical conditions permit, Gemini Untwined increasingly coordinates and conducts surgery in international hospitals in collaboration with their medical teams, in countries such as Turkey and Brazil.

The objectives for Gemini Untwined in 2024 were focused on developing its team of fundraisers to achieve the funding goals of the charity, with the aim of creating a more sustainable future. This sustainability should enable the organisation to serve not only craniopagus twins but also children with other complex craniofacial issues, thereby expanding the scope of its mission to benefit a broader range of children in need. This remains an ongoing objective.

Gemini continues to receive requests to expand the remit of the charity to include other types of Conjoint Twins (not only the ones conjoined at the head). Whilst from a medical and surgical perspective this makes excellent sense, this will require an expansion of Gemini Untwined's charitable objects together with a significant upgrade in terms of the Charity's logistics and funding. The Trustees are considering the implications of any such expansion.

Another significant key objective in July 2024 was the successful separation surgery of twin sisters from Pakistan. After securing funding from the Ministry of Health in Turkey, the twins were flown to Ankara Bilkent City Hospital. Following a detailed medical review, the team embarked on the challenging separation surgery, which was completed in two stages, with the final procedure lasting 14 hours. This remarkable operation was not only a triumph for medical science but also a global collaboration, involving medical teams from seven different countries. Uniquely, this surgery leveraged the groundbreaking use of mixed reality (MR) technology to guide the surgical team. The twin girls, both under one year old at the time, have made a full recovery and are expected to lead full and independent lives. This collaboration underscores Gemini Untwined's commitment to forging partnerships with leading medical institutions worldwide to expand its reach and impact in improving the lives of children with craniofacial conditions.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

GEMINI UNTWINED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

Achievements and performance

Gemini Untwined pioneers research in craniopagus separation, utilising advanced techniques like virtual reality (VR) and mixed reality (MR) training for surgery planning. In collaboration with the simXAR mixed reality platform, developed by neurosurgery resident and PhD student Ali Rezaei Haddad, the teams in Turkey and the UK created a highly detailed 3D model of the twins' anatomy. This immersive technology allowed surgeons to visualize and rehearse the complex procedure, improving precision and safety during the operation. The success of this case was made possible through Gemini Untwined's ongoing research and development of cutting-edge technologies, which continue to refine the techniques and skills required for these high-stakes surgeries.

Donors' ongoing investment in research has led to significant advancements in surgical techniques and improved management of craniopagus cases, positively impacting the lives of craniopagus twins and their families.

Gemini Untwined continued to support the rehabilitation of separated sets of previously conjoined twins, in Brazil and Pakistan.

Financial review

The sole source of income is donations. The trustees are continuing their strategy of deploying all net incoming resources to funding medical and scientific research into, but also the treatment of, conditions potentially requiring cranio-facial or neurosurgery.

Gemini Untwined notably offers very substantial benefits to craniopagus twins and their families, funding individual (or paired) cases that are rarely funded by any other children's health charities in the world.

The charity's policy on reserves is to maintain reserves such that:

A. The maximum amount of any committed cost can be met at any point in time and

B. The budgeted operating and fund generation function costs of the charity can be covered for the next 12 months at any point in time. The unrestricted reserves at the year ended 30 November 2024 amounted to £248,291.

GEMINI UNTWINED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

Risk Management

The trustees are responsible for the overseeing of any risk faced by Gemini Untwined. Detailed considerations of risk are delegated to the charity manager and CEO. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken at each trustee meeting. Risk is managed under the headings of reputation, financial sustainability and source of funds.

The main risks that the trustees have identified and the plans to manage those risks are:

Reputation

Gemini Untwined's success is built on its reputation for funding complex children's craniofacial and neurosurgery with largely successful outcomes. We manage this risk by carrying out a clinical assessment for each case. If the case is deemed suitable for Gemini, a proposal will be put to the Board. Following this, a board meeting will be held and a decision is made as to whether Gemini chooses to support this case. This decision will not involve members of the Board who would undertake the surgery but will involve trustees who have considerable medical expertise in this field.

Financial sustainability

Our ability to continue is reliant on donations and the ability to pay bills as they fall due. This risk is managed by having a reputation for excellence in this field and active cash-flow management including regular networking with potential high net worth individuals and previous generous donors.

Source of funds

Due to the nature of the medical cases that Gemini seeks to help, donations may be made from several jurisdictions internationally, some of which may be deemed 'high risk'. As a result, extensive due diligence on these funds is undertaken by our bank (in accordance with their policy).

Through the risk management processes established for Gemini Untwined, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Plans for future periods

There is currently very limited knowledge and scientific research into the conditions requiring complex paediatric neurosurgery and/or craniofacial surgery.

Gemini aims to become a central repository of knowledge and research into craniopagus twins and other conditions requiring complex paediatric neurosurgery and/or craniofacial surgery. The long-term objective would be to then widen the level of knowledge available, which could be used to improve the decision making of surgical teams, surgical techniques, general care and survival rates. The training/educating of surgeons should enable local, safe craniopagus separation as an alternative to bringing patients to the UK, where this is not possible.

Gemini has arranged funding for a research project by a MSc/PhD student who will be requested to share their findings with Gemini. For example, no research has been conducted into the epidemiology of craniopagus twins or the survival rates of craniopagus twins who do not have surgery and the success rates of surgery for different forms of craniopagus twins. Gemini is currently looking for potential candidates to conduct the research.

Structure, governance and management

The charity is a charitable company limited by guarantee, incorporated on 8 November 2018 and registered as a charity on 14 June 2019. The company was established under a Memorandum of Association.

GEMINI UNTWINED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N U O Jeelani
Mr D J Dunaway
Mr R D Hayward
Mr A D Savile
Mr K J A Rahman
Mr E Kiely
Mr R Park

The trustees are responsible for the overall management and control of Gemini Untwined and meet four times a year. The CEO is responsible for co-ordinating the work of the charity, preparation of papers and management accounts and the review of matters arising. All trustees/members give of their time freely. No trustee/member or person connected with a trustee/member receive any financial benefit from Gemini Untwined.

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



Mr A D Savile
Trustee

7 October 2025

GEMINI UNTWINED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GEMINI UNTWINED

I report to the trustees on my examination of the financial statements of Gemini Untwined (the charity) for the year ended 30 November 2024.

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.

Affinity

Affinity Associates Limited

11-12 Hallmark Trading Centre
Fourth Way
Wembley
Middlesex
HA9 0LB
England

Dated: 7 October 2025

GEMINI UNTWINED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	68,827	85,492
Investments	4	495	500
Total income		<u>69,322</u>	<u>85,992</u>
<u>Expenditure on:</u>			
Raising funds	5	6,320	1,399
Charitable activities	6	66,247	66,604
Total expenditure		<u>72,567</u>	<u>68,003</u>
Net (expenditure)/income for the year/ Net movement in funds		(3,245)	17,989
Fund balances at 1 December 2023		<u>251,536</u>	<u>233,547</u>
Fund balances at 30 November 2024		<u><u>248,291</u></u>	<u><u>251,536</u></u>

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

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.

GEMINI UNTWINED

BALANCE SHEET

AS AT 30 NOVEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		263,348		264,494	
Creditors: amounts falling due within one year	11	15,057		12,958	
Net current assets			<u>248,291</u>		<u>251,536</u>
The funds of the charity					
Unrestricted funds			<u>248,291</u>		<u>251,536</u>
			<u>248,291</u>		<u>251,536</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 30 November 2024.

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 7 October 2025


Mr A D Savile
Trustee

Company registration number 11668434 (England and Wales)

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Accounting policies

Charity information

Gemini Untwined is a private company limited by guarantee incorporated in England and Wales. The registered office is Africa House, 70 Kingsway, London, WC2B 6AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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 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 financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. 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 unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 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.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	68,827	85,492

4 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	495	500

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	6,320	1,399
	<u>6,320</u>	<u>1,399</u>

6 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2024	2023
	£	£
Staff costs	58,397	55,435
Travel costs	299	6,824
Medical supplies	5,722	-
	<u>64,418</u>	<u>62,259</u>
Share of support costs (see note 7)	982	2,695
Share of governance costs (see note 7)	847	1,650
	<u>66,247</u>	<u>66,604</u>

7 Support costs allocated to activities

	2024	2023
	£	£
Telephone	156	327
Printing, postage and stationery	65	180
IT costs	299	466
Subscriptions	462	689
Consultancy	-	883
Penalties	-	150
Governance costs	847	1,650
	<u>1,829</u>	<u>4,345</u>
Analysed between:		
Charitable activities	<u>1,829</u>	<u>4,345</u>

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

7 Support costs allocated to activities (Continued)

	2024	2023
	£	£
Governance costs comprise:		
Accountancy	787	1,590
Bank charges	60	60
	<u>847</u>	<u>1,650</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>-</u>	<u>2</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	54,991	51,819
Social security costs	2,100	1,308
Other pension costs	1,306	2,308
	<u>58,397</u>	<u>55,435</u>

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

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 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.

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	434	46
Trade creditors	12,623	-
Other creditors	-	10,912
Accruals and deferred income	2,000	2,000
	<u>15,057</u>	<u>12,958</u>

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2023	Incoming resources	Resources expended	At 30 November 2024
	£	£	£	£
General funds	<u>251,536</u>	<u>69,322</u>	<u>(72,567)</u>	<u>248,291</u>
Previous year:				
	At 1 December 2022	Incoming resources	Resources expended	At 30 November 2023
	£	£	£	£
General funds	<u>233,547</u>	<u>85,992</u>	<u>(68,003)</u>	<u>251,536</u>

13 Related party transactions

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

GEMINI UNTWINED

England & Wales - Charity number 1183901

Accounts

Charity registration number 1183901

Company registration number 11668434 (England and Wales)

GEMINI UNTWINED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

FRIDAY



ADAMSSTN

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30/08/2024

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COMPANIES HOUSE

GEMINI UNTWINED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N U O Jeelani Mr D J Dunaway Mr R D Hayward Mr A D Savile Mr K J A Rahman Mr E Kiely Mr R Park
Charity number	1183901
Company number	11668434
Registered office	Africa House 70 Kingsway London WC2B 6AH
Independent examiner	Affinity Associates Limited 11-12 Hallmark Trading Centre Fourth Way Wembley Middlesex England HA9 0LB

GEMINI UNTWINED

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GEMINI UNTWINED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2023

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Objectives and activities

The mission of Gemini Untwined is to advance children's health and promote the well-being of children and their families facing conditions that may necessitate cranio-facial or neurosurgery. Our approach involves funding both medical and scientific research as well as the treatment of such conditions. A primary focus has been on craniopagus twins, and our organisation was established with the goal of supporting research, care, and surgery for these cases. While we consider applications for care and surgery from various hospitals globally, we primarily collaborate with Great Ormond Street Hospital (GOSH) and The Institute of Child Health at Great Ormond Street Hospital (UCL) due to their extensive experience and expertise in the field. The incidence of craniopagus twins in the world has transpired to be greater than available research suggested before Gemini Untwined was founded. The public profile of Gemini Untwined has meant that ever increasing numbers of craniopagus twins are referred to Gemini Untwined each year. Rising medical costs, combined with ongoing funding constraints, has therefore meant that where clinical conditions permit, Gemini Untwined now coordinates and conducts surgery in international hospitals in collaboration with their medical teams, in countries such as Turkey and Brazil.

The objectives for Gemini Untwined in 2023 were focused on developing its team of fundraisers to achieve the funding goals of the charity, with the aim of creating a more sustainable future. This sustainability should enable the organisation to serve not only craniopagus twins but also children with other complex craniofacial issues, thereby expanding the scope of its mission to benefit a broader range of children in need. This remains an ongoing objective.

Gemini is receiving requests to expand the remit of the charity to include other types of Conjoint Twins (not only the ones conjoined at the head). Whilst from a medical and surgical perspective this makes excellent sense, this would require an expansion of Gemini Untwined's charitable objects together with a significant upgrade in terms of the Charity's logistics and funding. The Trustees will need to consider the implications of any such expansion before making any decision.

Another significant key objective in August 2023 was the successful separation surgery of twin brothers in Brazil. One of the twins had a major cardiac malformation and his individual survival was not possible. The aim of the surgery was to save his other twin. This achievement was made possible through a strategic partnership with one of Brazil's top neurosurgical hospitals, the Instituto Estadual do Cérebro Paulo Niemeyer. The surviving twin is now some 1 year of age and developing as a normal infant. This collaboration underscores Gemini Untwined's commitment to forging partnerships with leading medical institutions worldwide to expand its reach and impact in improving the lives of children with craniofacial conditions.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

GEMINI UNTWINED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

Achievements and performance

Gemini Untwined pioneers research in craniopagus separation, utilising advanced techniques like virtual reality (VR) training for surgery planning. VR training, like the Metaverse, aided successful twin separation in Brazil. The surgical team practiced procedures virtually, uniting surgeons across continents. The sharing of complex surgery skills with specialists in hospitals around the world with a view to successful craniopagus separations being conducted with minimal involvement of Gemini Untwined remains one of our long term objectives.

Donors' ongoing investment in research has led to significant advancements in surgical techniques and improved management of craniopagus cases, positively impacting the lives of craniopagus twins and their families.

Advised a medical team in Brazil through multidisciplinary meetings and collaborative review and surgical planning through virtual reality and 3D printing, leading to successful stages separation surgeries.

Continued to support the rehabilitation of a separated set of previously conjoined twins, in Brazil and Pakistan.

Financial review

The sole source of income is donations. The trustees are continuing their strategy of deploying all net incoming resources to funding medical and scientific research into, but also the treatment of, conditions potentially requiring cranio-facial or neurosurgery.

Gemini Untwined notably offers very substantial benefits to craniopagus twins and their families, funding individual (or paired) cases that are rarely funded by any other children's health charities in the world.

The charity's policy on reserves is to maintain reserves such that:

- A. The maximum amount of any committed cost can be met at any point in time and
- B. The budgeted operating and fund generation function costs of the charity can be covered for the next 12 months at any point in time. The unrestricted reserves at the year ended 30 November 2023 amounted to £251,536.

GEMINI UNTWINED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

Risk Management

The trustees are responsible for the overseeing of any risk faced by Gemini Untwined. Detailed considerations of risk are delegated to the charity manager and CEO. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken at each trustee meeting. Risk is managed under the headings of reputation, financial sustainability and source of funds. The main risks that the trustees have identified and the plans to manage those risks are:

Reputation

Gemini Untwined's success is built on its reputation for funding complex children's craniofacial and neurosurgery with largely successful outcomes. We manage this risk by carrying out a clinical assessment for each case. If the case is deemed suitable for Gemini, a proposal will be put to the Board. Following this, a board meeting will be held and a decision is made as to whether Gemini chooses to support this case. This decision will not involve members of the Board who would undertake the surgery but will involve trustees who have considerable medical expertise in this field.

Financial sustainability

Our ability to continue is reliant on donations and the ability to pay bills as they fall due. This risk is managed by having a reputation for excellence in this field and active cash-flow management including regular networking with potential high net worth individuals and previous generous donors.

Source of funds

Due to the nature of the medical cases that Gemini seeks to help, donations may be made from several jurisdictions internationally, some of which may be deemed 'high risk'. As a result, extensive due diligence on these funds is undertaken by our bank (in accordance with their policy).

Through the risk management processes established for Gemini Untwined, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Plans for future periods

There is currently very limited knowledge and scientific research into the conditions requiring complex paediatric neurosurgery and/or craniofacial surgery.

Gemini aims to become a central repository of knowledge and research into craniopagus twins and other conditions requiring complex paediatric neurosurgery and/or craniofacial surgery. The long-term objective would be to then widen the level of knowledge available, which could be used to improve the decision making of surgical teams, surgical techniques, general care and survival rates. The training/educating of surgeons should enable local, safe craniopagus separation as an alternative to bringing patients to the UK, where this is not possible.

Gemini is in the process of arranging funding of two research projects by MSc/PhD students who will be required to share their findings with Gemini. For example, no research has been conducted into the epidemiology of craniopagus twins or the survival rates of craniopagus twins who do not have surgery and the success rates of surgery for different forms of craniopagus twins

Structure, governance and management

The charity is a charitable company limited by guarantee, incorporated on 8 November 2018 and registered as a charity on 14 June 2019. The company was established under a Memorandum of Association.

GEMINI UNTWINED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N U O Jeelani
Mr D J Dunaway
Mr R D Hayward
Mr A D Savile
Mr K J A Rahman
Mr E Kiely
Mr R Park

The trustees are responsible for the overall management and control of Gemini Untwined and meet four times a year. The CEO is responsible for co-ordinating the work of the charity, preparation of papers and management accounts and the review of matters arising. All trustees/members give of their time freely. No trustee/member or person connected with a trustee/member receive any financial benefit from Gemini Untwined.

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

Andrew Savile

Mr A D Savile
Trustee

28 August 2024

GEMINI UNTWINED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GEMINI UNTWINED

I report to the trustees on my examination of the financial statements of Gemini Untwined (the charity) for the year ended 30 November 2023.

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.

Affinity

Affinity Associates Limited

11-12 Hallmark Trading Centre
Fourth Way
Wembley
Middlesex
HA9 0LB
England

Dated: 28 August 2024

GEMINI UNTWINED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Donations and legacies	3	85,492	127,801
Investments	4	500	77
Total income		<u>85,992</u>	<u>127,878</u>
<u>Expenditure on:</u>			
Raising funds	5	<u>1,399</u>	<u>19,543</u>
Charitable activities	6	<u>66,604</u>	<u>55,239</u>
Total expenditure		<u>68,003</u>	<u>74,782</u>
Net income for the year/ Net movement in funds		17,989	53,096
Fund balances at 1 December 2022		<u>233,547</u>	<u>180,451</u>
Fund balances at 30 November 2023		<u><u>251,536</u></u>	<u><u>233,547</u></u>

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

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.

GEMINI UNTWINED

BALANCE SHEET

AS AT 30 NOVEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		264,494		245,801	
Creditors: amounts falling due within one year	11	<u>12,958</u>		<u>12,254</u>	
Net current assets			<u>251,536</u>		<u>233,547</u>
The funds of the charity					
Unrestricted funds			<u>251,536</u>		<u>233,547</u>
			<u>251,536</u>		<u>233,547</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 30 November 2023.

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 28 August 2024

Andrew Savile

Mr A D Savile
Trustee

Company registration number 11668434 (England and Wales)

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

Charity information

Gemini Untwined is a private company limited by guarantee incorporated in England and Wales. The registered office is Africa House, 70 Kingsway, London, WC2B 6AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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 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 financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. 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 unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 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.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	85,492	127,801

4 Income from investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	500	77

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	-	13,223
Other fundraising costs	1,399	6,320
	<u>1,399</u>	<u>19,543</u>
Fundraising and publicity	1,399	19,543
	<u>1,399</u>	<u>19,543</u>

6 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	£
Staff costs	55,435	51,129
Charitable expenditure heading 6	6,824	-
	<u>62,259</u>	<u>51,129</u>
Share of support costs (see note 7)	2,695	1,661
Share of governance costs (see note 7)	1,650	2,449
	<u>66,604</u>	<u>55,239</u>

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

7 Support costs allocated to activities

	2023	2022
	£	£
Telephone	327	590
Printing, postage and stationery	180	-
IT costs	466	695
Subscriptions	689	221
Travel	-	155
Consultancy	883	-
Penalties	150	-
Governance costs	1,650	2,449
	<u>4,345</u>	<u>4,110</u>
Analysed between:		
Charitable activities	<u>4,345</u>	<u>4,110</u>

	2023	2022
	£	£
Governance costs comprise:		
Accountancy	1,590	2,359
Bank charges	60	90
	<u>1,650</u>	<u>2,449</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	<u>2</u>	<u>1</u>
Employment costs	2023	2022
	£	£
Wages and salaries	51,819	49,816
Social security costs	1,308	-
Other pension costs	2,308	1,313
	<u>55,435</u>	<u>51,129</u>

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

9 Employees (Continued)

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

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 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.

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	46	-
Trade creditors	-	460
Other creditors	10,912	10,794
Accruals and deferred income	2,000	1,000
	<u>12,958</u>	<u>12,254</u>

12 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,308 (2022 - £1,313).

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2022	Incoming resources	Resources expended	At 30 November 2023
	£	£	£	£
General funds	<u>233,547</u>	<u>85,992</u>	<u>(68,003)</u>	<u>251,536</u>
Previous year:	At 1 December 2021	Incoming resources	Resources expended	At 30 November 2022
	£	£	£	£
General funds	<u>180,451</u>	<u>127,878</u>	<u>(74,782)</u>	<u>233,547</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

GEMINI UNTWINED

England & Wales - Charity number 1183901

Accounts

Charity registration number 1183901

Company registration number 11668434 (England and Wales)

GEMINI UNTWINED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

GEMINI UNTWINED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N U O Jeelani Mr D J Dunaway Mr R D Hayward Mr A D Savile Mr K J A Rahman Mr E Kiely Mr R Park	(Appointed 8 December 2021)
Charity number	1183901	
Company number	11668434	
Registered office	Africa House 70 Kingsway London WC2B 6AH	
Independent examiner	Affinity Associates Limited 11/12 Hallmark Trading Centre Fourth Way Wembley Middlesex HA9 0LB	

GEMINI UNTWINED

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GEMINI UNTWINED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 November 2022.

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 Articles of Association, 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)" (effective 1 January 2019).

Objectives and activities

The mission of Gemini Untwined is to advance children's health and promote the well-being of children and their families facing conditions that may necessitate cranio-facial or neurosurgery. Our approach involves funding both medical and scientific research as well as the treatment of such conditions. A primary focus has been on craniopagus twins, and our organisation was established with the goal of supporting research, care, and surgery for these cases. While we consider applications for care and surgery from various hospitals globally, we primarily collaborate with the Institute of Child Health at Great Ormond Street Hospital (GOSH) due to its extensive experience and expertise in this field.

The revised objectives for Gemini Untwined in 2022 are focused on building a team of fundraisers to achieve the funding goals of the charity, with the aim of creating a more sustainable future. This sustainability would enable the organisation to serve not only craniopagus twins but also children with less complex craniofacial issues, thereby expanding the scope of its mission to benefit a broader range of children in need. We have recruited a new Chief Executive Officer in a part-time role to oversee the day-to-day operations of the charity. Additionally, this CEO will collaborate with a third-party consultant to develop a fundraising strategy for Gemini Untwined.

Another significant key objective in 2022 was the successful surgery of twin brothers in Brazil, which ensured their well-being and a promising future. This achievement was made possible through a strategic partnership with one of Brazil's top neurosurgical hospitals, the Instituto Estadual do Cérebro Paulo Niemeyer. This collaboration underscores Gemini Untwined's commitment to forging partnerships with leading medical institutions worldwide to expand its reach and impact in improving the lives of children with craniofacial conditions.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

We pioneer research in craniopagus separation, utilising advanced techniques like virtual reality (VR) training for surgery planning. VR training, like the Metaverse, aided successful twin separation in Brazil. The surgical team practiced procedures virtually, uniting surgeons across continents.

Donors' investments in research have led to significant advancements in surgical techniques and improved management of craniopagus cases, positively impacting the lives of craniopagus twins and their families.

Advised a medical team in Brazil through multidisciplinary meetings and collaborative review and surgical planning through virtual reality and 3D printing, leading to successful stages separation surgeries.

Continued to support the rehabilitation of a separated set of previously conjoined twins, Bernardo and Arthur Lima in Brazil.

Financial review

The sole source of income is donations. The trustees are continuing their strategy of deploying all net incoming resources to funding medical and scientific research into, but also the treatment of, conditions potentially requiring cranio-facial or neurosurgery.

Gemini Untwined notably offers very substantial benefits to craniopagus twins and their families, funding individual (or paired) cases that are rarely funded by any other children's health charities in the world.

The charity's policy on reserves is to maintain reserves such that:

- A. The maximum amount of any committed cost can be met at any point in time and
- B. The budgeted operating and fund generation function costs of the charity can be covered for the next 12 months at any point in time. The unrestricted reserves at the year ended 30 November 2022 amounted to £233,546.

GEMINI UNTWINED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

Risk Management

The trustees are responsible for the overseeing of any risk faced by Gemini Untwined. Detailed considerations of risk are delegated to the charity manager and CEO. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken at each trustee meeting. Risk is managed under the headings of reputation, financial sustainability and source of funds. The main risks that the trustees have identified and the plans to manage those risks are:

Reputation

Gemini Untwined's success is built on its reputation for funding complex children's craniofacial and neurosurgery with largely successful outcomes. We manage this risk by carrying out a clinical assessment for each case. If the case is deemed suitable for Gemini, a proposal will be put to the Board. Following this, a board meeting will be held and a decision is made as to whether Gemini chooses to support this case. This decision will not involve members of the Board who would undertake the surgery but will involve trustees who have considerable medical expertise in this field.

Financial sustainability

Our ability to continue is reliant on donations and the ability to pay bills as they fall due. This risk is managed by having a reputation for excellence in this field and active cash-flow management including regular networking with potential high net worth individuals and previous generous donors.

Source of funds

Due to the nature of the medical cases that Gemini seeks to help, donations may be made from several jurisdictions internationally, some of which may be deemed 'high risk'. As a result, extensive due diligence on these funds is undertaken by our bank (in accordance with their policy).

Through the risk management processes established for Gemini Untwined, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Plans for future periods

There is currently very limited knowledge and scientific research into the conditions requiring complex paediatric neurosurgery and/or craniofacial surgery.

Gemini aims to become a central repository of knowledge and research into craniopagus twins and other conditions requiring complex paediatric neurosurgery and/or craniofacial surgery. The long-term objective would be to then widen the level of knowledge available, which could be used to improve the decision making of surgical teams, surgical techniques, general care and survival rates. The training/educating of surgeons should enable local, safe craniopagus separation as an alternative to bringing patients to the UK, where this is not possible.

Gemini will also look to fund two to three research projects by MSc/PhD students who would be required to share their findings with Gemini. For example, no research has been conducted into the epidemiology of craniopagus twins or the survival rates of craniopagus twins who do not have surgery and the success rates of surgery for different forms of craniopagus twins.

Structure, governance and management

The charity is a charitable company limited by guarantee, incorporated on 8 November 2018 and registered as a charity on 14 June 2019. The company was established under a Memorandum of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N U O Jeelani
Mr D J Dunaway
Mr R D Hayward
Mr A D Savile
Mr K J A Rahman
Mr E Kiely
Mr R Park

(Appointed 8 December 2021)

GEMINI UNTWINED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

The trustees are responsible for the overall management and control of Gemini Untwined and meet four times a year. The CEO is responsible for co-ordinating the work of the charity, preparation of papers and management accounts and the review of matters arising. All trustees/members give of their time freely. No trustee/member or person connected with a trustee/member receive any financial benefit from Gemini Untwined.

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



Mr A D Savile
Trustee

5 September 2023

GEMINI UNTWINED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GEMINI UNTWINED

I report to the trustees on my examination of the financial statements of Gemini Untwined (the charity) for the year ended 30 November 2022.

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.

Affinity Associates Limited

11/12 Hallmark Trading Centre
Fourth Way
Wembley
Middlesex
HA9 0LB

Dated: 5 September 2023

GEMINI UNTWINED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from:			
Donations and legacies	3	127,801	8,147
Investments	4	77	-
Total income		<u>127,878</u>	<u>8,147</u>
Expenditure on:			
Raising funds	5	19,543	103
Charitable activities	6	55,239	16,807
Total expenditure		<u>74,782</u>	<u>16,910</u>
Net income/(expenditure) for the year/ Net movement in funds		53,096	(8,763)
Fund balances at 1 December 2021		180,451	189,214
Fund balances at 30 November 2022		<u>233,547</u>	<u>180,451</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.

GEMINI UNTWINED

BALANCE SHEET

AS AT 30 NOVEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	12	-		2,804	
Cash at bank and in hand		245,801		200,550	
		<u>245,801</u>		<u>203,354</u>	
Creditors: amounts falling due within one year	13	<u>(12,254)</u>		<u>(22,903)</u>	
Net current assets			<u>233,547</u>		<u>180,451</u>
Income funds					
Unrestricted funds			<u>233,547</u>		<u>180,451</u>
			<u>233,547</u>		<u>180,451</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 30 November 2022.

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 5 September 2023



Mr A D Savile
Trustee

Company registration number 11668434

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

Charity information

Gemini Untwined is a private company limited by guarantee incorporated in England and Wales. The registered office is Africa House, 70 Kingsway, London, WC2B 6AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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 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 financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	Straight line over three years
-----------	--------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 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.

1.8 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.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. 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 unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

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.

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies (Continued)

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	127,801	8,147

4 Investments

	Unrestricted funds	Total
	2022	2021
	£	£
Interest receivable	77	-

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	13,223	-
Other fundraising costs	6,320	103
	<u>19,543</u>	<u>103</u>
Fundraising and publicity	19,543	103
	<u>19,543</u>	<u>103</u>

6 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2022	2021
	£	£
Staff costs	51,129	9,953
Depreciation and impairment	-	134
Charitable expenditure	-	39
	<u>51,129</u>	<u>10,126</u>
Share of support costs (see note 7)	1,661	1,896
Share of governance costs (see note 7)	2,449	4,785
	<u>55,239</u>	<u>16,807</u>

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

7 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Telephone	590	-	590	153	-	153
Other office costs	-	-	-	372	-	372
IT costs	695	-	695	1,189	-	1,189
Subscriptions	221	-	221	182	-	182
Travel	155	-	155	-	-	-
Accountancy	-	2,359	2,359	-	4,692	4,692
Other finance costs	-	90	90	-	93	93
	<u>1,661</u>	<u>2,449</u>	<u>4,110</u>	<u>1,896</u>	<u>4,785</u>	<u>6,681</u>
Analysed between Charitable activities	<u>1,661</u>	<u>2,449</u>	<u>4,110</u>	<u>1,896</u>	<u>4,785</u>	<u>6,681</u>

8 Net movement in funds

	2022 £	2021 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	-	134
	<u>-</u>	<u>134</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>1</u>	<u>2</u>
Employment costs	2022	2021
	£	£
Wages and salaries	49,816	9,867
Other pension costs	1,313	86
	<u>51,129</u>	<u>9,953</u>

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

GEMINI UNTWINED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 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.

12 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	-	2,804
	<u> </u>	<u> </u>

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	-	5,429
Trade creditors	460	-
Other creditors	10,794	14,474
Accruals and deferred income	1,000	3,000
	<u> </u>	<u> </u>
	<u>12,254</u>	<u>22,903</u>

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,313 (2021 - £86).

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

GEMINI UNTWINED

England & Wales - Charity number 1183901

Accounts

COMPANY REGISTRATION NUMBER: 11668434
CHARITY REGISTRATION NUMBER: 1183901

Gemini Untwined
Company Limited by Guarantee
Unaudited Financial Statements
30 November 2021

BG PARTNERSHIP
Chartered Certified Accountants
First Floor
23 Princes Street
London
W1B 2LX

Gemini Untwined
Company Limited by Guarantee
Financial Statements
Year ended 30 November 2021

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Gemini Untwined

Company Limited by Guarantee

Trustee's Annual Report (Incorporating the Director's report)

Year ended 30 November 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2021.

Reference and administrative details

Registered charity name	Gemini Untwined
Charity registration number	1183901
Company registration number	11668434
Principal office and registered office	C/O Mishcon de Reya LLP Africa House 70 Kingsway London WC2B 6AH

The trustees

Mr N O Jeelani	
Mr D Dunaway	
Mr R D Hayward	
Mr A D Savile	
Mrs K J Rahman	
Mr E Kiely	
Mr R C Park	(appointed 8 December 2021)

Independent examiner	BG Partnership Chartered Certified Accountants First Floor 5-6 Argyll Street London W1F 7TE
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Gemini Untwined

Company Limited by Guarantee

Trustee's Annual Report (Incorporating the Director's report)

Year ended 30 November 2021

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 8 November 2018 and registered as a charity on 14 June 2019. The company was established under a Memorandum of Association.

The trustees are responsible for the overall management and control of Gemini Untwined and meet four times a year. The charity manager was responsible for co-ordinating the work of the charity, preparation of papers and management accounts and the review of matters arising, until 8th November 2021, when a CEO was appointed to the charity. All trustees/members give of their time freely. No trustee/member or person connected with a trustee/member receive any financial benefit from Gemini Untwined.

Risk Management

The trustees are responsible for the overseeing of any risk faced by Gemini Untwined. Detailed considerations of risk are delegated to the charity manager and CEO. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken at each trustee meeting. Risk is managed under the headings of reputation, financial sustainability and source of funds.

The main risks that the trustees have identified and the plans to manage those risks are:

Reputation

Gemini Untwined's success is built on its reputation for funding complex children's craniofacial and neurosurgery with largely successful outcomes. The charity manages this risk by carrying out a clinical assessment for each case. If the case is deemed suitable for Gemini, a proposal is put to the Board. Following this, a board meeting will be held and a decision is made as to whether Gemini chooses to support this case. This decision will not involve members of the Board who would undertake the surgery but will involve trustees who have considerable medical expertise in this field.

Financial sustainability

Gemini Untwined's ability to continue is reliant on donations and the ability to pay bills as they fall due. This risk is managed by having a reputation for excellence in this field and active cash-flow management including regular networking with potential high net worth individuals and previous generous donors.

Source of funds

Due to the nature of the medical cases that Gemini seeks to help, donations may be made from several jurisdictions internationally, some of which may be deemed 'high risk'. As a result, extensive due diligence on these funds is undertaken by our bank (in accordance with their policy).

Through the risk management processes established for Gemini Untwined, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Gemini Untwined

Company Limited by Guarantee

Trustee's Annual Report (Incorporating the Director's report)

Year ended 30 November 2021

Objectives and activities

The objects of Gemini Untwined are the advancement of health and the promotion of the physical, material, mental and financial welfare of children and the families of children with conditions potentially requiring cranio-facial or neurosurgery, including (but not limited to) conjoined twins.

Gemini Untwined aims to carry out this purpose by funding medical and scientific research into, but also the treatment of, conditions potentially requiring cranio-facial or neurosurgery. One of the main drivers for the creation of Gemini was to create an organisation which could fund research into and fund the care of and surgery for craniopagus twins.

Currently, the Institute of Child Health at Great Ormond Street Hospital (GOSH) has the most experience and is best placed to provide care and surgery for craniopagus twins. Only a handful of other centres can undertake these surgeries globally. Therefore, whilst applications for care and surgery at other hospitals are considered, such applications would be required to demonstrate that they could match what is on offer at GOSH. It is notable that the level of specialism involved means that there is no real demand for more than one specialist unit in each region of the world at present.

Our key objectives for the period included:

- Advising the medical team from the Soroka Medical Centre in Beersheba, Israel and leading the charity's first separation of a set of craniopagus twins outside of the UK.
- Advising a medical team in west Africa for the separation surgery of a set of craniopagus twins.
- Advising a medical team in South America for the separation surgery of craniopagus twin boys.
- Recruiting a CEO to set strategic direction and manage the charity's operations.

Review of Activities

- First successful Gemini Untwined separation of craniopagus twins in collaboration with a medical team outside of the UK in Beersheba, Israel.
- Established a 3D printing and virtual reality lab in a medical centre in West Africa, to enable the surgeons to better study the twins' anatomies in preparation for separation surgeries.
- Began advising a medical team for treatment of craniopagus twins in South America in October 2021 through multidisciplinary meetings, collaborative review and surgical planning through virtual reality and 3D printing.
- Continued to support the rehabilitation of a separated set of previously conjoined twins, Yigit and Derman, who have been successfully repatriated to Turkey.
- Continued to support the rehabilitation of a separated set of previously conjoined twins, Safa and Marwa Ullah, who have been successfully repatriated to Pakistan.

Future Plans

There is currently very limited knowledge and scientific research into the conditions requiring complex paediatric neurosurgery and/or craniofacial surgery, subject to sufficient funds being available.

Gemini aims to become a central repository of knowledge and research into craniopagus twins and other conditions requiring complex paediatric neurosurgery and/or craniofacial surgery. The long-term

Gemini Untwined

Company Limited by Guarantee

Trustee's Annual Report (Incorporating the Director's report)

Year ended 30 November 2021

objective would be to then widen the level of knowledge available, which could be used to improve the decision making of surgical teams, surgical techniques, general care and survival rates. The training/educating of surgeons should enable local, safe craniopagus separation as an alternative to bringing patients to the UK, where this is not possible.

Subject to the availability of funding, Gemini will also look to fund two to three research projects by MSc/PhD students who would be required to share their findings with Gemini. For example, no research has been conducted into the epidemiology of craniopagus twins, the survival rates of craniopagus twins who do not have surgery, and the success rates of surgery for different forms of craniopagus twins.

Financial Review

The sole source of income is donations. The trustees are continuing their strategy of deploying all net incoming resources to funding medical and scientific research into, but also the treatment of, conditions potentially requiring cranio-facial or neurosurgery.

Gemini Untwined notably offers very substantial benefits to craniopagus twins and their families, funding individual (or paired) cases that are rarely funded by any other children's health charities in the world.

Reserves policy

The charity's policy on reserves is to maintain reserves such that:

- A The maximum amount of any committed cost can be met at any point in time and
- B. The budgeted operating and fund generation function costs of the charity can be covered for the next 12 months at any point in time. The unrestricted reserves at the year ended 30 November 2021 amounted to £180,451.

Period of account

These financial statements have been prepared for the period from 1 December 2020 to 30 November 2021. These financial statements cover a twelve-month period.

Statement on compliance with Charity Commission guidance

The trustees have paid due regard to guidance by the Charity Commission in deciding what activities the charity should undertake.

Gemini Untwined

Company Limited by Guarantee

Trustee's Annual Report (Incorporating the Director's report)

Year ended 30 November 2021

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 16/08/22 and signed on behalf of the board of trustees.



Mr N O Jeelani
Trustee

Gemini Untwined

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Gemini Untwined

Year ended 30 November 2021

I report to the trustees on my examination of the financial statements of Gemini Untwined ('the charity') for the year ended 30 November 2021.

Responsibilities and basis of report

As the trustees of the company (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 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 the 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 matters 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 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 (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.



Simon M Bristow
BG Partnership
Chartered Certified Accountants
1st Floor
5-6 Argyll Street
London
W1F 7TE
Independent Examiner

17 AUGUST 2022

Gemini Untwined

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	8,147	-	8,147	2,406
Total income		<u>8,147</u>	<u>-</u>	<u>8,147</u>	<u>2,406</u>
Expenditure					
Direct Costs	6	103	-	103	67
Expenditure on charitable activities	7,8	16,807	-	16,807	91,048
Total expenditure		<u>16,910</u>	<u>-</u>	<u>16,910</u>	<u>91,115</u>
Net expenditure and net movement in funds		<u>(8,763)</u>	<u>-</u>	<u>(8,763)</u>	<u>(88,709)</u>
Reconciliation of funds					
Total funds brought forward		189,214	-	189,214	277,923
Total funds carried forward		<u>180,451</u>	<u>-</u>	<u>180,451</u>	<u>189,214</u>

The notes on pages 10 to 17 form part of these financial statements.

Gemini Untwined
Company Limited by Guarantee
Statement of Financial Position
30 November 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	–	134
Current assets			
Debtors	14	2,804	2,974
Cash at bank and in hand		200,550	203,202
		<u>203,354</u>	<u>206,176</u>
Creditors: amounts falling due within one year	15	<u>22,903</u>	<u>17,096</u>
Net current assets		<u>180,451</u>	<u>189,080</u>
Total assets less current liabilities		<u>180,451</u>	<u>189,214</u>
Net assets		<u>180,451</u>	<u>189,214</u>
Funds of the charity			
Restricted funds		–	–
Unrestricted funds		<u>180,451</u>	<u>189,214</u>
Total charity funds	17	<u>180,451</u>	<u>189,214</u>

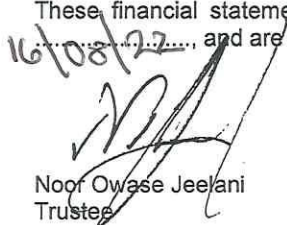
For the year ending 30 November 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 16/08/22 and are signed on behalf of the board by:


Noor Owase Jeejani
Trustee

The notes on pages 10 to 17 form part of these financial statements.

Gemini Untwined
Company Limited by Guarantee
Statement of Cash Flows
Year ended 30 November 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income	(8,763)	(91,513)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	134	133
Interest payable and similar charges	–	22
Accrued (income)/expenses	170	(170)
<i>Changes in:</i>		
Trade and other creditors	5,807	(12,860)
Cash generated from operations	<u>(2,652)</u>	<u>(104,388)</u>
Interest paid	–	(22)
Net cash (used in)/from operating activities	<u>(2,652)</u>	<u>(104,410)</u>
Cash flows from investing activities		
Purchase of tangible assets	–	–
Net cash used in investing activities	<u>–</u>	<u>–</u>
Net (decrease)/increase in cash and cash equivalents	(2,652)	(104,410)
Cash and cash equivalents at beginning of year	<u>203,202</u>	<u>307,612</u>
Cash and cash equivalents at end of year	<u>200,550</u>	<u>203,202</u>

The notes on pages 10 to 17 form part of these financial statements.

Gemini Untwined

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Africa House 70 Kingsway, London, WC2B 6AH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Gemini Untwined

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Gemini Untwined

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - Straight line basis over 3 years

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Gemini Untwined

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee with a registered number of 11668434.

Gemini Untwined

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Charitable Donations	8,147	–	8,147
Restricted Donations	–	–	–
	<u>8,147</u>	<u>–</u>	<u>8,147</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Charitable Donations	2,406	–	2,406
Restricted Donations	–	–	–
	<u>2,406</u>	<u>–</u>	<u>2,406</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct Costs	103	–	103
	<u>103</u>	<u>–</u>	<u>103</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Direct Charitable Activity	10,126	10,126	59,015	59,015
Support costs	6,681	6,681	32,033	32,033
	<u>16,807</u>	<u>16,807</u>	<u>91,048</u>	<u>91,048</u>

Gemini Untwined

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Direct Charitable Activity	10,126	1,896	12,022	87,066
Governance costs	–	4,785	4,785	3,982
	<u>10,126</u>	<u>6,681</u>	<u>16,807</u>	<u>91,048</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>134</u>	<u>133</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,000</u>	<u>3,000</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	9,867	26,218
Social security costs	–	3,760
Employer contributions to pension plans	86	896
	<u>9,953</u>	<u>30,874</u>

The average head count of employees during the year was 2 (2020: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff- permanent	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the period.

Gemini Untwined

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

13. Tangible fixed assets

	Equipment £
Cost	
At 1 December 2020 and 30 November 2021	<u>400</u>
Depreciation	
At 1 December 2020	266
Charge for the year	<u>134</u>
At 30 November 2021	<u>400</u>
Carrying amount	
At 30 November 2021	<u>-</u>
At 30 November 2020	<u>134</u>

14. Debtors

	2021 £	2020 £
Accrued income	-	170
Other Debtors	<u>2,804</u>	<u>2,804</u>
	<u>2,804</u>	<u>2,974</u>

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,000	3,000
Social security and other taxes	8,983	4,336
Other creditors	<u>10,921</u>	<u>9,760</u>
	<u>22,904</u>	<u>17,096</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £86 (2020: £896).

Gemini Untwined

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

17. Analysis of charitable funds

Unrestricted funds

	At 1 December 2020 £	Income £	Expenditure £	At 30 November 2021 £
General funds	189,214	8,147	(16,910)	180,451
	<u>189,214</u>	<u>8,147</u>	<u>(16,910)</u>	<u>180,451</u>

	At 1 December 2019 £	Income £	Expenditure £	At 30 November 2020 £
General funds	232,155	2,406	(91,115)	143,446
Transfer in from Restricted Reserve	–	45,768	–	45,786
	<u>232,155</u>	<u>48,174</u>	<u>(91,115)</u>	<u>189,214</u>

	At 1 December 2020 £	Income £	Expenditure £	At 30 November 2021 £
Restricted funds	–	–	–	–
	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

	At 1 December 2019 £	Income £	Expenditure £	At 30 November 2020 £
Restricted funds	45,768	–	–	45,768
Transfer out to Unrestricted reserve	–	–	(45,768)	(45,768)
	<u>45,768</u>	<u>–</u>	<u>(45,768)</u>	<u>–</u>

18. Analysis of changes in net debt

	At 1 Dec 2020 £	Cash flows £	At 30 Nov 2021 £
Cash at bank and in hand	<u>203,202</u>	<u>(2,652)</u>	<u>200,550</u>