

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**

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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**

<b>Registered charity name</b>	Gemini Untwined
<b>Charity registration number</b>	1183901
<b>Company registration number</b>	11668434
<b>Principal office and registered office</b>	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)

<b>Independent examiner</b>	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**

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#### **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 8<sup>th</sup> 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**

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#### **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

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## **Gemini Untwined**

### **Company Limited by Guarantee**

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

**Year ended 30 November 2021**

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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**

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### **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

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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

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# 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				
<b>Income and endowments</b>					
Donations and legacies	5	8,147	-	8,147	2,406
<b>Total income</b>		<u>8,147</u>	<u>-</u>	<u>8,147</u>	<u>2,406</u>
<b>Expenditure</b>					
Direct Costs	6	103	-	103	67
Expenditure on charitable activities	7,8	16,807	-	16,807	91,048
<b>Total expenditure</b>		<u>16,910</u>	<u>-</u>	<u>16,910</u>	<u>91,115</u>
<b>Net expenditure and net movement in funds</b>		<u>(8,763)</u>	<u>-</u>	<u>(8,763)</u>	<u>(88,709)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		189,214	-	189,214	277,923
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	13	—	134
<b>Current assets</b>			
Debtors	14	2,804	2,974
Cash at bank and in hand		200,550	203,202
		203,354	206,176
<b>Creditors: amounts falling due within one year</b>	15	22,903	17,096
<b>Net current assets</b>		180,451	189,080
<b>Total assets less current liabilities</b>		180,451	189,214
<b>Net assets</b>		180,451	189,214
<b>Funds of the charity</b>			
Restricted funds		—	—
Unrestricted funds		180,451	189,214
<b>Total charity funds</b>	17	180,451	189,214

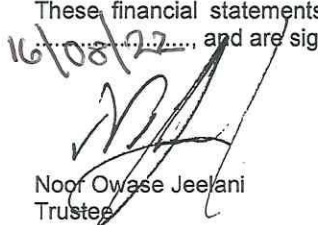
For the year ending 30 November 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 Jee/ani  
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 £
<b>Cash flows from operating activities</b>		
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	(2,652)	(104,388)
Interest paid	—	(22)
Net cash (used in)/from operating activities	<u>(2,652)</u>	<u>(104,410)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	—	—
Net cash used in investing activities	<u>—</u>	<u>—</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(2,652)	(104,410)
<b>Cash and cash equivalents at beginning of year</b>	<u>203,202</u>	<u>307,612</u>
<b>Cash and cash equivalents at end of year</b>	<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**

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#### **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

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#### 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

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#### 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
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##### 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

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#### 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 £
<b>Donations</b>			
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 £
<b>Donations</b>			
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	2020
	No.	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 £
<b>Cost</b>	
At 1 December 2020 and 30 November 2021	<u>400</u>
<b>Depreciation</b>	
At 1 December 2020	266
Charge for the year	<u>134</u>
At 30 November 2021	<u>400</u>
<b>Carrying amount</b>	
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	–	–	–	–

	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>