

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

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Fourth Way
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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

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<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	<u>6,320</u>	<u>1,399</u>
Charitable activities	6	<u>66,247</u>	<u>66,604</u>
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			248,291		251,536
The funds of the charity					
Unrestricted funds			248,291		251,536
			248,291		251,536

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
	-	2
	<u> </u>	<u> </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).