

ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)

England & Wales · Charity number 1181887

Details

Other names MOONSIGHTING UK, ICOUK, MOON SIGHTING UK

Status Registered

Legal form CIO

Registered 2019-02-06

Register [View on the Charity Commission register](#)

Contact

Address Beetle Bank Farm
Moor Lane
Murton
York
YO19 5XD

Phone 07831534701

Email info@moonsighting.org.uk

Website <http://www.moonsighting.org.uk/>

Activities

Objects: TO ADVANCE THE ISLAMIC RELIGION BY:(A) REVIVING THE TRADITION (SUNNAH) OF LOCAL MOON SIGHTING IN THE UK,(B) PROMOTING RESEARCH OF MOON SIGHTING FOR THE PUBLIC BENEFIT,(C) EDUCATING THE PUBLIC ON THE SUBJECT OF MOON SIGHTING,(D) FACILITATING THE ESTABLISHMENT OF A LUNAR CALENDAR FOR THE PUBLIC BENEFIT,(E) DEVELOPING AND/OR USING APPROPRIATE TECHNOLOGY TO DELIVER THE ABOVE OBJECTS.

Activities: The Objects of the CIO are to advance the Islamic religion by:(a) Reviving the tradition of local moon sighting in the UK,(b) Promoting research of moon sighting for the public benefit,(c) Educating the public on the subject of moon sighting,(d) Facilitating the establishment of a lunar calendar for the public benefit(e) Developing and/or using appropriate technology to deliver the above

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,210	£2,018	-	-
2024-03-31	£2,611	£2,957	-	-
2023-03-31	£9,055	£4,419	-	-
2022-03-31	£2,401	£1,702	-	-
2021-03-31	£3,020	£1,483	-	-

Trustees

Name	Role	Appointed
QAMAR UDDIN	Chair	2018-08-01
Rahma Alfarsy		2022-04-01
SULIMAN GANI		2018-08-01
Yusuf Mota		2022-04-01

ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)

England & Wales - Charity number 1181887

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	04	2024		31	03	2025

Section A Reference and administration details

Charity name ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)

Other names charity is known by MOON SIGHTING UK, ICOUK

Registered charity number (if any) 1181887

Charity's principal address

Beetle Bank Farm
 Moor Lane, Murton
 York
Postcode YO19 5XD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Qamar Uddin	Chair		
2	Suliman Gani			
3	Yusuf Mota			
4	Rahma Alfarsy			
5				
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20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Testimony Panel	Abdullah Ahmed	Westtown, Dewsbury WF13 2PU
Testimony Panel	Abdul Waheed	Manningham, Bradford BD8 7JF

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	Selection by the Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity’s organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees’ consideration of major risks and the system and procedures to manage them.

This was the second year of the low-altitude moons of the *Major Lunar Standstills* that resulted in a few consecutive 30-day months without breaking the Hijri calendar rule (29-30 days/month). The experience gained from the past two winters (2023-2024) seems to indicate that the UK-only moon sighting criteria will hold through all seasons, Insha’Allah.

The low-altitude moons over the past two years also created a new debate amongst the CIO volunteers about the *Use of Optical Aids for UK Moon Sightings*, whether they should be allowed or not. This question was sent to major seminaries (Darul Uloom), and the fatwa received was positive.

The CIO has liaised with local Astronomical Societies (e.g., York, Leeds, Bradford, etc.) for support and the HM Nautical Almanac Office (HMNAO) to obtain crescent Visibility Maps to better plan the observation dates.

The trustees maintain the overall control of the CIO’s finances, and any costs over five hundred pounds (£500) must be agreed upon in advance. The cost of travel and subsistence for training is limited to one hundred pounds (£100). The CIO does not own/rent any offices for its activities, but the trustees use their home-office freely for all activities.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The Objectives of the CIO are to advance the Islamic religion by:

- Reviving the tradition (sunnah) of local moon sighting in the UK,
- Promoting research of moon sighting for the public benefit,
- Educating the public on the subject of moon sighting,
- Facilitating the establishment of a lunar calendar for the public benefit,
- Developing and/or using appropriate technology to deliver the above objects.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The main aim of the CIO is to establish a workable *Hijri* calendar in the UK for Islamic worship purposes (e.g., start dates of Ramadan and the two Eids). The process includes (1) sighting, (2) reporting, (3) testimony, and then (4) declaration (by Ulama Panel) in all 12 months of the year.

All the activities of Moon Sighting and Reporting are carried out by volunteers (or subscribers to the ICOUK website) from throughout the UK on the last 2 (or 3) days of each lunar month, taking 1 or 2 hours on each evening (at sunset time), depending on the distance to the locations.

The trustees have continually published research articles and training materials on the ICOUK website for public benefit, as well as offering onsite training/public meetings/seminars across the UK, Alhamdulillah. Several short videos have also been published to promote the UK Hijri Calendar, such as expected dates for Ramadan and Eids in advance.

One of the main sources of reaching the public is the ICOUK website, which is also used for sending moon sighting reports. The website has been continuously improved for ease of reporting by volunteers, including the development of a secure Hijri Calendar API for remote devices.

Facilitating the establishment of a Hijri Calendar based on Local Moon Sighting requires an efficient *Testimony Procedure* conducted within a short time after sunset (from the UK). The trustees have continued the monthly *Testimony and Declarations* meetings (on the UK 29th date) with volunteers from throughout the UK (without fail), Alhamdulillah.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

The CIO works on a totally voluntary basis, and the volunteers do not receive any expenses or refund for local transport costs. They give freely and willingly of their time and experience to share the joy of sighting the first crescent moon on the UK horizon, often in bad weather conditions.

The monthly moon sighting dates are published in advance with the predicted crescent visibility data from the HMNAO customer service. The past several years' observation data indicated that the UK Moon Sighting fully meets the Islamic (Hijri) calendar rules of 29 and 30 days/month.

The trustees have participated in several moon sighting conferences /media interviews to adopt UK-only Moon Sighting criteria for United Eids. The fatawa received about the *Use of Optical Aids* have been widely publicised via the CIO website and social media channels.

There has been a drop in donations by the CIO volunteers compared to the previous years, perhaps due to the *Major Lunar Standstills*. Therefore, some of the regular expenses have been reduced (e.g., news adverts).

The trustees consider that the activities undertaken provide benefit to the communities they support and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

Summary of the main achievements of the charity during the year

The importance of Local Moon Sightings to establish a Hijri Calendar is unanimously agreed upon by most UK Muslim Scholars as a communal obligation (*Fard Al-Kifaya*). Even though the UK's cloudy weather creates a challenge, observations carried out by the trustees and volunteers show that indeed the first day's crescent moon can be sighted in the UK throughout the year, to fully meet the Hijri Calendar rules of the Shariah.

It can be seen from the ICOUK website data that the CIO has carried out monthly sightings (2 or 3 days/month) during the reporting period, and the first day's crescent moon was SEEN in 9 out of 12 months (after sunset), leading to 6 x 29th and 6 x 30th days/month, which were satisfactory.

The above results were achieved by regular training and publicity via the ICOUK website, Social Media channels (Facebook, Twitter, Instagram etc), Email Newsletters/Mailing List to all subscribers, "*Spot the Moon Competition*" prizes and training videos/guides as well as providing Location's data on the ICOUK website for most of the UK cities.

This reporting year has completed 8 years (1439/2017 – 1445/2024) of UK observation data that fully met the 29/30 days/month rule of Shariah, supported by many Islamic rulings (Fatawa) for the UK Muslims to follow Local Moon Sightings, as published on the ICOUK website and freely distributed to many UK Imams/Scholars.

Over the past few years, the CIO has been trialling the complete Moon Sighting Procedure to include: (1) Sighting, (2) Reporting, (3) Testimony and then (4) Declaration (by Ulama Panel) in all 12 months of the year according to the rules of Shariah and has adopted it as the UK-only criteria for the published Hijri calendar. The CIO trustees will be encouraging other groups to do the same (via meetings/conferences), InshaAllah.

Section E

Financial review

Brief statement of the charity's policy on reserves

No significant reserve

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal sources of the CIO fundings come from donations from the volunteers, such as to update the website or the mobile phone apps.

The CIO has undertaken another upgrade of the website to provide accessibility to a wider audience without any additional fundraising.

In general, whenever there is a need to raise funds for a particular project, many of the volunteers come forward willingly and send donations to the CIO's bank account. Hence, the CIO can meet all financial obligations satisfactorily (without external fundraising), Alhamdulillah.

Section F

Other optional information

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Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Qamar Uddin (K. Miah)

Position (e.g., Secretary, Chair, etc)

Chair (of Trustees)

Date

17/8/2025



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)	No (if any) 1181887
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CC16a

Receipts and payments accounts

For the period from	Period start date 01/04/2024	To	Period end date 31/03/2025
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations - General	2,166	-	-	2,166	9,409
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	2,166	-	-	2,166	9,409
A2 Asset and investment sales, (see table).					
PayPal Donations (C/F)	44	-	-	44	-
	-	-	-	-	-
Sub total	44	-	-	44	-
Total receipts	2,210	-	-	2,210	9,409
A3 Payments					
General Expense	364	-	-	364	-
Training/Observatory Expenses	1,249	-	-	1,249	-
Website/Apps Develop/Maintenance	405	-	-	405	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	2,018	-	-	2,018	-
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	2,018	-	-	2,018	-
Net of receipts/(payments)	192	-	-	192	9,409
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	9,409	-	-	9,409	-
Cash funds this year end	9,601	-	-	9,601	9,409

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Held in HSBC Bank	9,601	-	-
		-	-	-
		-	-	-
	Total cash funds	9,601	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK


	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	N/A	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	N/A		-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	N/A		-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	N/A		-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Qamar Uddin (K. Miah)	17/08/2025

ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)

England & Wales - Charity number 1181887

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
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	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
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4	Rahma Alfarsy			
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20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Testimony Panel	Abdullah Ahmed	Westtown, Dewsbury WF13 2PU

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Constitution
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Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity’s organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees’ consideration of major risks and the system and procedures to manage them.

For the first-time in the history of the UK moon sightings (in this reporting year), our volunteers have experienced the low-altitude moons of the *Major Lunar Standstills* that repeat in 18.6-years cycle. Fortunately, the effect has resulted in a few consecutive 30-day months without breaking the Hijri calendar rule and it is expected to hold true next year too, *InshaAllah*.

As a result of the above uncertainties, new developments (such as mobile phone apps) have been postponed, but investment in specialist equipment to better predict the lunar visibility on the UK horizon has been planned.

Although the number of people reporting on the CIO website has reduced (as more people are using social media) compared to the previous years, the total number of positive sighting reports remained about the same.

The CIO has liaised with HM Nautical Almanac Office (HMNAO) to obtain customised crescent Visibility Maps to better plan the observation dates.

The trustees maintain the overall control of the CIO’s finances and any costs over five hundred pounds (£500) must be agreed upon in advance. The cost of travel and subsistence for training is limited to one hundred pounds (£100). The CIO does not own/rent any offices for its activities, but the trustees use their home-office freely for all activities.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The Objectives of the CIO are to advance the Islamic religion by:

- Reviving the tradition (sunnah) of local moon sighting in the UK,
- Promoting research of moon sighting for the public benefit,
- Educating the public on the subject of moon sighting,
- Facilitating the establishment of a lunar calendar for the public benefit,
- Developing and/or using appropriate technology to deliver the above objects.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The main aim of the CIO is to establish a workable *Hijri* calendar in the UK for Islamic worship purposes (e.g. start dates of Ramadan and the two Eids). The process includes (1) sighting, (2) reporting, (3) testimony and then (4) declaration (by Ulama Panel) in all 12 months of the year.

All the activities of Moon Sighting and Reporting are carried out by volunteers (or subscribers to the ICOUK website) from throughout the UK on the last 2 (or 3) days of each lunar month, taking 1 or 2 hours on each evening (at sunset time), depending on the distance to the locations.

The trustees have continually published research articles and training materials on the ICOUK website for public benefit, as well as offering onsite training/public conferences across the UK, Alhamdulillah. A number of short videos have also been published to promote the UK Hijri Calendar, such as expected dates for Ramadan and Eids in advance.

One of the main sources of reaching the public is the ICOUK website, which is also used for sending moon sighting reports. The website has been continuously improved for ease of reporting by the volunteers, such as auto-filling their location in the new report from their latest report.

To facilitate the establishment of a Hijri Calendar based on Local Moon Sighting requires an efficient *Testimony Procedure* conducted within a short time after the sunset (from the UK). The trustees have continued the monthly *Testimony and Declarations* meetings (on the UK 29th date) with volunteers from throughout the UK (without fail), Alhamdulillah.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

The CIO works on a totally voluntary basis and the volunteers do not receive any expenses or refund of local transport costs. They give freely and willingly of their time and experience to share the joy of sighting the first crescent moon on the UK horizon, often in bad weather conditions.

The monthly moon sighting dates are published in advance with the predicted crescent visibility data from the HMNAO customer service. The past several years observation data indicated that the UK Moon Sighting fully meets the Islamic (Hijri) calendar rules of 29 and 30 days/month.

The trustees have participated in several moon sighting conferences /radio interviews to adopt UK-only Moon Sighting criteria for United Eids. The fatawa received to adopt Local Moon Sighting (UK) criteria have been widely publicised and distributed, including via the CIO website.

The trustees consider that the activities undertaken provide benefit to the communities they support and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

Summary of the main achievements of the charity during the year

The importance of Local Moon Sightings to establish a Hijri Calendar is unanimously agreed upon by most UK Muslim Scholars as a communal obligation (*Fard Al-Kifaya*). Even though the UK's cloudy weather creates a challenge, observations carried out by the trustees and volunteers show that indeed the first day's crescent moon can be sighted in the UK throughout the year, to fully meet the Hijri Calendar rules of the Shariah.

It can be seen from the ICOUK website data that the CIO has carried out monthly sightings (2 or 3 days/month) during the reporting period and the first day's crescent moon was SEEN in 10 out of 12 months (83%), leading to 7 x 29th and 5 x 30th days/month, which were satisfactory.

The above results were achieved by regular training and publicity via the ICOUK website, Social Media channels (Facebook, Twitter, Instagram etc), Email Newsletters/Mailing List to all subscribers, "*Spot the Moon Competition*" prizes and training videos/guides as well as providing Location's data on the ICOUK website for most of the UK cities.

This reporting year has completed 7 years (1439/2017 – 1445/2023) of UK observation data that fully met the 29/30 days/month rule of Shariah, supported by many Islamic rulings (Fatawa) for the UK Muslims to follow Local Moon Sightings, as published on the ICOUK website and freely distributed to many UK Imams/Scholars.

Over the past 3 years, the CIO has been trialling the full Moon Sighting Procedure to include: (1) Sighting, (2) Reporting, (3) Testimony and then (4) Declaration (by Ulama Panel) in all 12 months of the year according to the rules of Shariah and has adopted it as the UK-only criteria for the published Hijri calendar. The CIO trustees will be encouraging other groups to do the same (via meetings/conferences), InshaAllah.

Section E Financial review

Brief statement of the charity's policy on reserves

No significant reserve

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal sources of the CIO fundings come from the donations from the volunteers, such as to update the website or the mobile phone apps.

The CIO has undertaken a major upgrade of the website to provide accessibility to a wider audience with fundraising from the membership.

In general, whenever there is a need to raise funds for a particular project many of the volunteers come forward willingly and send donations to the CIO bank account. Hence, the CIO is able to meet all financial obligations satisfactorily (without external fundraising), Alhamdulillah.

Section F Other optional information

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Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Qamar Uddin (K. Miah)

Position (eg Secretary, Chair, etc)

Chair (of Trustees)

Date

20/8/2024



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)	No (if any) 1181887
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CC16a


Receipts and payments accounts

For the period from	Period start date 01/04/2023	To	Period end date 31/03/2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations - General	2,056	-	-	2,056	9,734
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	2,056	-	-	2,056	9,734
A2 Asset and investment sales, (see table).					
PayPal Donations (C/F)	555	-	-	555	-
	-	-	-	-	-
Sub total	555	-	-	555	-
Total receipts	2,611	-	-	2,611	9,734
A3 Payments					
General Expense	676	-	-	676	-
Training/Observatory Expenses	906	-	-	906	-
Website/Apps Develop/Maintenance	1,374	-	-	1,374	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	2,957	-	-	2,957	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	2,957	-	-	2,957	-
Net of receipts/(payments)	- 345	-	-	- 345	9,734
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	9,734	-	-	9,734	-
Cash funds this year end	9,389	-	-	9,389	9,734

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Held in HSBC Bank	9,389	-	-
		-	-	-
		-	-	-
	Total cash funds	9,389	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	to nearest £	to nearest £	to nearest £
	N/A	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	N/A		-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	N/A		-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	N/A		-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval
			Qamar Uddin (K. Miah)	20/08/2024

ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)

England & Wales - Charity number 1181887

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	04	2022		31	03	2023

Section A Reference and administration details

Charity name ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)

Other names charity is known by MOON SIGHTING UK, ICOUK

Registered charity number (if any) 1181887

Charity's principal address

Beetle Bank Farm
 Moor Lane, Murton
 York
Postcode YO19 5XD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Qamar Uddin	Chair		
2	Suliman Gani			
3	Yusuf Mota			
4	Rahma Alfarsy			
5				
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Testimony Panel	Abdullah Ahmed	Westtown, Dewsbury WF13 2PU

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	Selection by the Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity’s organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees’ consideration of major risks and the system and procedures to manage them.

One of the main responsibilities of the trustees in the last financial year has been to review the previous few years UK moon sighting records and seek Islamic rulings (fatawa) for adopting a UK-only moon sighting criteria.

As a side effect of the CIO website upgrade to improve performance (that also provided a webservice for the Hiri API), the Mobile Phone Apps will also need to be re-developed at a significant cost.

A new challenge approaching the CIO soon is finding low altitude moons (during *Major Lunar Standstills*), which may require specialist equipment.

The trustees maintain the overall control of the CIO’s finances and any costs over five hundred pounds (£500) have to be agreed upon in advance. The cost of travel and subsistence for training is limited to one hundred pounds (£100). The CIO does not own/rent any offices for its activities, but the trustees use their home-office freely for all activities.

The CIO continues to collaborate with a London-based moon sighting volunteer group (NCS) to encourage more monthly reporting. Although the number of people reporting has reduced compared to the previous years, the total number of positive sighting reports/new locations has increased.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The Objectives of the CIO are to advance the Islamic religion by:

- Reviving the tradition (sunnah) of local moon sighting in the UK,
- Promoting research of moon sighting for the public benefit,
- Educating the public on the subject of moon sighting,
- Facilitating the establishment of a lunar calendar for the public benefit,
- Developing and/or using appropriate technology to deliver the above objects.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

This is the fourth report since the registration of the CIO in 2019, but the main activities have been ongoing for many years. The main aim of the CIO is to establish a workable *Hijri* calendar in the UK for Islamic worship purposes (eg. start dates of Ramadan and the two Eids).

All the activities of Moon Sighting and Reporting are carried out by volunteers (or subscribers to the ICOUK website) from throughout the UK on the last 2-days of each lunar month, taking 1 or 2 hours on each evening (at sunset time), depending on the distance to the locations.

The above nationwide activities across the UK are well planned and organised by the trustees, who have specialist skills in all the related subject matters (eg. Islamic Jurisprudence, Astronomy, Technology etc).

The trustees have continually published research articles and training materials on the ICOUK website for the public benefit, as well as offering onsite training/public conferences throughout the UK, Alhamdulillah.

A significant enhancement to the CIO activities has been achieved by compiling an Islamic Rulings (fatawa) Booklet for free distribution, together with a clear definition of a Local Moon Sighting boundary to include all countries within the British Isles.

One of the main sources of reaching the public is the ICOUK website, which is also used for sending moon sighting reports. Unfortunately, the huge demands on the website in recent years rendered it inaccessible on occasions and hence a new website upgrade was completed during the reporting year at a significant cost (subsidised by a major donation).

To facilitate the establishment of a Hijri Calendar based on Local Moon Sighting requires an efficient *Testimony Procedure* conducted within a short time after the sunset (from the UK). As a result, the trustees have successfully conducted monthly *Testimony Meetings and Declarations* (on the UK 29th date) with the help of volunteers from throughout the UK.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

The CIO works on a totally voluntary basis and the volunteers do not receive any expenses or refund of local transport costs. They give freely and willingly of their time and experience to share the joy of sighting the first crescent moon on the UK horizon, often in bad weather conditions.

The monthly moon sighting dates are published in advance with the predicted crescent visibility data from the HMNAO website (Websurf). The past 6-years observation data indicated that the UK Moon Sighting fully meets the Islamic (Hijri) calendar rules of 29 and 30 days/month.

The trustees have received a number of Fatawa from major Islamic Seminaries (Darul Uloom) to adopt UK-only Moon Sighting criteria for United Eids. The fatawa received have been published in a booklet form, followed by wider community consultation exercises/surveys conducted and a majority decision was made to adopt Local Moon Sighting (UK) criteria from the start of 2023 (1444), as published on the CIO website.

The trustees consider that the activities undertaken provide benefit to the communities they support and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

Summary of the main achievements of the charity during the year

The importance of Local Moon Sightings to establish a Hijri Calendar is unanimously agreed upon by most UK Muslim Scholars as a communal obligation (*Fard Al-Kifaya*). Even though, the UK cloudy weather creates a challenge, but observations carried out by the trustees and volunteers show that indeed the first day's crescent moon can be sighted in the UK throughout the year to fully meet the Hijri Calendar rules of the Shariah.

It can be seen from the ICOUK website data that the CIO has carried out 24 days of sighting in the past 12 lunar months (2-days/month) during the reporting period (from 1/4/2022 to 31/3/2023) and the first day's crescent moon was SEEN in 11 out of 12 months (92%), yet maintaining 6 x 29th and 6 x 30th days/month, which were just as good as any other countries!

The above impressive results were achieved by regular training and publicity via the ICOUK website, Social Media channels (Facebook, Twitter, Instagram etc), Email Newsletters/Mailing List to all subscribers, "Spot the Moon Competition" prizes and training videos/guides as well as providing Location's data on the ICOUK website for most of the UK cities.

This reporting year completed almost 6 years (1439/2017 – 1444/2022) of UK observation data that fully met the 29/30 days/month rule of Shariah, supported by many Islamic rulings (Fatawa) for the UK Muslims to follow Local Moon Sightings, as published on the ICOUK website and freely distributed to many UK Imams/Scholars.

Over the past 2 years, the CIO has been trialling the full Moon Sighting Procedure to include: (1) Sighting, (2) Reporting, (3) Testimony and then (4) Declaration (by Ulama Panel) in all 12 months of the year according to the rules of Shariah and plans to fully adopt it from next year (2023) as per the public survey, where the vast majority (85%) have voted in favour of a change to UK-only criteria. The CIO trustees will be encouraging other groups to do the same (via meetings/conferences), InshaAllah.

Section E

Financial review

Brief statement of the charity's policy on reserves

No significant reserve

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal sources of the CIO fundings come from the donations from the volunteers, such as to update the website or the mobile phone apps.

However, the CIO had to undertake a major upgrade of the website to provide accessibility to a wider audience and hence had to do fundraising within the membership for the extra cost. As a result, one of the members have made a large donation which has covered the upgrade costs and has put the CIO finances in a good state to upgrade the Mobile Phone Apps in the following year, InshaAllah.

In general, whenever there is a need to raise funds for a particular project many of the volunteers come forward willingly and send donations to the CIO bank account. Hence, the CIO is able to meet all financial obligations satisfactorily (without external fundraising), Alhamdulillah.

Section F

Other optional information

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Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Qamar Uddin (K. Miah)

Position (eg Secretary, Chair, etc)

Chair (of Trustees)

Date

16/8/2023



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)	No (if any) 1181887
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CC16a


Receipts and payments accounts

For the period from	Period start date 01/04/2022	To	Period end date 31/03/2023
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations - General	2,718	-	-	2,718	5,191
Donations - Gift Aid Arrears	1,337	-	-	1,337	-
Donations - Web/Apps Dev	5,000	-	-	5,000	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	9,055	-	-	9,055	5,191
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	9,055	-	-	9,055	5,191
A3 Payments					
General Expense	850	-	-	850	-
Training/Conference Expenses	496	-	-	496	-
Website/Apps Develop/Maintenance	3,073	-	-	3,073	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	4,419	-	-	4,419	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	4,419	-	-	4,419	-
Net of receipts/(payments)	4,636	-	-	4,636	5,191
A5 Transfers between funds					
A6 Cash funds last year end	5,191			5,191	
Cash funds this year end	9,827			9,827	5,191

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Held in HSBC Bank	9,734	-	-
	Held in PayPal Account	93	-	-
		-	-	-
	Total cash funds	9,827	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	to nearest £	to nearest £	to nearest £
	N/A	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	N/A		-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	N/A		-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	N/A		-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval
			Qamar Uddin (K. Miah)	16/08/2023

ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)

England & Wales - Charity number 1181887

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	04	2021		31	03	2022

Section A Reference and administration details

Charity name ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)

Other names charity is known by MOON SIGHTING UK, ICOUK

Registered charity number (if any) 1181887

Charity's principal address

Beetle Bank Farm	
Moor Lane, Murton	
York	
Postcode	YO19 5XD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Qamar Uddin	Chair		
2	Suliman Gani			
3	Yusuf Mota			
4	Rahma Alfarsy			
5				
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	Selection by the Trustees

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity’s organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees’ consideration of major risks and the system and procedures to manage them. 	<p>One of the trustees resigned at the end of the last financial year and triggered the appointment of two new trustees from the start of the new financial year. All the new trustees have been given a copy of the CC guidance, the constitution and the latest full-year financial accounts.</p> <p>The trustees maintain the overall control of the CIO’s finances and any costs over five hundred pounds (£500) have to be agreed upon in advance. The cost of travel and subsistence for training is limited to one hundred pounds (£100). The CIO does not own/rent any offices for its activities, but the trustees use their home-office freely for all activities.</p> <p>A London-based moon sighting volunteer group (NCS) has supported the CIO with training some of the volunteers remotely (via Zoom), which continues to encourage more monthly reporting. The trustees have helped them reach wider audiences across the British Isles as they have similar aims to the CIO (i.e. for a United Eid in the UK).</p> <p>As a result of an increased interest in a UK-only Moon Sighting criteria, there is a risk of a further split at Eid. To mitigate this risk, the CIO will facilitate an adjustment for a dual Hijri Calendar system on the website and the Mobile Apps until a UK-only community consensus is reached.</p>
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Section C Objectives and activities

<p>Summary of the objects of the charity set out in its governing document</p>	<p>The Objectives of the CIO are to advance the Islamic religion by:</p> <ol style="list-style-type: none"> Reviving the tradition (sunnah) of local moon sighting in the UK, Promoting research of moon sighting for the public benefit, Educating the public on the subject of moon sighting, Facilitating the establishment of a lunar calendar for the public benefit, Developing and/or using appropriate technology to deliver the above objects.
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Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

This is the third report since the registration of the CIO in 2019, but the main activities have been ongoing for a few years. The main aim of the CIO is to establish a workable *Hijri* calendar in the UK for Islamic worship purposes (eg. start dates of Ramadan and the two Eids).

All the activities of Moon Sighting and Reporting are carried out by volunteers (or subscribers to the ICOUK website) from throughout the UK on the last 2-days of each lunar month, taking 1 or 2 hours on each evening (at sunset time), depending on the distance to the locations.

The above nationwide activities across the UK are well planned and organised by the trustees, who have specialist skills in all the related subject matters (eg. Islamic Jurisprudence, Astronomy, Technology etc).

The trustees have continually published research articles and training materials on the ICOUK website for the public benefit, as well as offering online training using Remote Learning methods (eg. Zoom Apps).

One of the main sources of reaching the public is the ICOUK website, which was continually updated with security patches and extensions to be easily accessible from any device for sending moon sighting reports. Unfortunately, the huge demands on the website in recent years (e.g. at Ramadan) occasionally rendered it inaccessible and hence a new upgrade is planned for next financial year to improve user accessibility.

To facilitate the establishment of a Hijri Calendar based on Local Moon Sighting requires an efficient *Testimony Procedure* conducted within a short time after the sunset (from the British Isles). As a result, the trustees have successfully completed a year of monthly *Trial Testimony Meetings* with volunteers from throughout the UK, rapidly and efficiently.

The trustees have also organised conferences, attended TV interviews and facilitated all moon sighting activities as efficiently as possible.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

The CIO works on a totally voluntary basis and the volunteers do not receive any expenses or refund of local transport costs. They give freely and willingly of their time and experience to share the joy of sighting the first crescent moon on the UK horizon, often in bad weather conditions.

The monthly moon sighting dates are published in advance with the predicted crescent visibility data from the HMNAO website (Websurf). The past 4-years observation data indicated that the UK Moon Sighting fully meets the Islamic (Hijri) calendar rules of 29 and 30 days/month.

Therefore, the trustees have sent a question (*Istiftaa*) to a number of major Islamic Seminaries (Darul Uloom) to review the above data for permission to adopt UK-only Moon Sighting criteria for United Eids. The responses received (by March 2022) were encouraging and hence the trustees hope to carry out a wider community consultation exercises (through seminars and conferences) to reach a majority consensus on Local Moon Sighting criteria for United Eids in future, InshaAllah.

The trustees consider that the activities undertaken provide benefit to the communities they support and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

Summary of the main achievements of the charity during the year

The importance of Local Moon Sighting to establish a Hijri Calendar is unanimously agreed by most UK Muslim Scholars as a communal obligation (*Fard Al-Kifaya*). However, the persistent cloudy weather in the UK throughout the year during the past decades has forced the UK Muslims to borrow the Moon Sighting reports from foreign countries, such as Morocco (1970's) and Saudi Arabia (1980's), which are often contradictory and leads to confusion/division at Ramadan and two Eids.

The UK weather has improved significantly in recent years and the trial Moon Sighting observations carried out by the trustees and volunteers shown that indeed the first day's crescent moon can be sighted in the UK throughout the year provided enough people are looking for the moon from different places to overcome the clouds but on the correct date, time and the direction (which changes widely every month with the earth's tilt).

It can be seen from the ICOUK website data that the CIO has carried out 24 days of sighting in the past 12 lunar months (2-days/month) during the reporting period (from 1/4/2021 to 31/3/2022) and the first day's crescent moon was SEEN in 10 out of 12 months (83.3%), yet maintaining 6 x 29th and 6 x 30th days/month, which continues to be very impressive in the history of the UK moon sighting record. These impressive results were made possible by more volunteers looking for the moon from different areas and counting the start of the month from the UK Moon Sightings!

It is a tribute to the CIO trustees who have been able to mobilise the public throughout the UK to maintain the sighting locations to over 115 which is slightly lower than the previous year (during the lockdown). The above data continues to demonstrate that a UK-only moon sighting based Hijri Calendar is certainly possible and could be made reliable with wider community support to overcome the UK adverse weather condition.

The above impressive results were achieved by regular training and publicity via the ICOUK website, Social Media channels (Facebook, Twitter, Instagram etc), Email Newsletters/Mailing List to all subscribers, "Spot the Moon Competition" prizes and training videos/guides as well as providing Location's data on the ICOUK website for most of the UK cities.

Section E Financial review

Brief statement of the charity's policy on reserves

No significant reserve

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal sources of the CIO fundings come from the donations from the volunteers, such as to update the website or the mobile phone apps.

However, the CIO anticipates major upgrade costs coming up in the near future and hence has reduced some of the regular maintenance costs for future investments, except for training related costs such as organising conferences (eg. printing roll-up banners, fatawa translation fees etc.).

In general, whenever there is a need to raise funds for a particular project many of the volunteers come forward willing and send donations to the CIO bank account. Hence, the CIO is able to meet all financial obligations satisfactorily (without external fundraising), Alhamdulillah.

Section F Other optional information

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Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Qamar Uddin (K. Miah)

Position (eg Secretary, Chair, etc)

Chair (of Trustees)

Date

25/8/2022



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)	No (if any) 1181887
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CC16a


Receipts and payments accounts

For the period from	Period start date 01/04/2021	To	Period end date 31/03/2022
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations - General	2,401		-	2,401	4,450
			-	-	-
			-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	2,401	-	-	2,401	4,450
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	2,401	-	-	2,401	4,450
A3 Payments					
General Expense	618	-	-	618	-
Training Course Expenses	829	-	-	829	-
Website/Apps Develop/Maintenance	255	-	-	255	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	1,702	-	-	1,702	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	1,702	-	-	1,702	-
Net of receipts/(payments)	699	-	-	699	4,450
A5 Transfers between funds					
A6 Cash funds last year end	4,450			4,450	
Cash funds this year end	5,149			5,149	4,450

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Held in HSBC Bank	5,112		-
	Held in PayPal Account	37		-
		-	-	-
	Total cash funds	5,149	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	to nearest £	to nearest £	to nearest £
	N/A	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	N/A		-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	N/A		-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	N/A		-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval
			Qamar Uddin (K. Miah)	25/08/2022

ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)

England & Wales - Charity number 1181887

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	04	2020		31	03	2021

Section A Reference and administration details

Charity name ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)

Other names charity is known by MOON SIGHTING UK, ICOUK

Registered charity number (if any) 1181887

Charity's principal address

Beetle Bank Farm
 Moor Lane, Murton
 York
Postcode YO19 5XD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Qamar Uddin	Chair		
2	Ayyub Patel			
3	Suliman Gani			
4				
5				
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20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	Selection by the Trustees

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity’s organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees’ consideration of major risks and the system and procedures to manage them. 	<p>The current trustees have been provided with the Charity Commission Trustee guidance, a copy of the CIO constitution and the ongoing costs before registration but all future trustees will be given a copy of the guidance, constitution and the latest full-year financial accounts.</p> <p>The trustees maintain the overall control of the CIO finances and any costs over five hundred pounds (£500) have to be agreed in advance. The cost of travel and subsistence for training is limited to one hundred pounds (£100). The CIO does not own/rent any offices for its activities, but the trustees use their home-office and equipment freely for all activities.</p> <p>A London-based moon sighting volunteer group (NCS) has supported the CIO with training many of the volunteers remotely (via Zoom), especially during the COVID-19 lockdown. The trustees have helped them reach wider audiences across the British Isles (ie. UK, Ireland and the Channel Islands) as they have similar aims to the CIO (i.e. for a United Eid in UK).</p> <p>As a result of an increased interest in a UK-only moon sighting criteria, there is a risk of a further split at Eid. To mitigate this risk, the CIO will facilitate an adjustment for a dual Hijri Calendar system to be adopted using the Mobile Apps until a UK-only community-consensus is reached.</p>
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Section C Objectives and activities

<p>Summary of the objects of the charity set out in its governing document</p>	<p>The Objectives of the CIO are to advance the Islamic religion by:</p> <ol style="list-style-type: none"> Reviving the tradition (sunnah) of local moon sighting in the UK, Promoting research of moon sighting for the public benefit, Educating the public on the subject of moon sighting, Facilitating the establishment of a lunar calendar for the public benefit, Developing and/or using appropriate technology to deliver the above objects.
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Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

This is the second report since the registration of the CIO in 2019, but the main activities have been ongoing for a few years. The main aim of the CIO is to establish a workable *Hijri* calendar in the UK for Islamic worship purposes (eg. start dates of Ramadan and the two Eids).

All the activities of Moon Sighting and Reporting are carried out by volunteers (or subscribers to the ICOUK website) from throughout the UK on the last 2-days of each lunar month, taking 1 or 2 hours on each evening (at sunset time), depending on the distance to the locations.

The above nationwide activities across the UK are well planned and organised by the trustees, who have specialist skills in all the related subject matters (eg. Islamic Jurisprudence, Astronomy, Technology etc).

The trustees have continually published research articles and training materials on the ICOUK website for the public benefit, as well as offering online training during the COVID-19 lockdown using appropriate Remote Learning methods (eg. Zoom and Mobile Apps).

One of the main sources of reaching the public is the ICOUK website, which was continually updated with security patches and extensions to be easily accessible from any device for sending moon sighting reports.

To facilitate the establishment of a Hijri Calendar based on local moon sighting requires the evaluation of *Testimony Procedures* conducted within a short time after the sunset (from the British Isles). As a result, the trustees have started a *Trail Testimony Panel* with a few volunteers (including from Jersey in the Channel Islands).

The trustees have held regular meetings to facilitated the smooth running of all moon sighting activities (training/reporting) without any hindrance.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

The CIO works on a totally voluntary basis and the volunteers do not receive any expenses or refund of local transport costs. They give freely and willingly of their time and experience to share the joy of sighting the first crescent moon on the UK horizon, often in bad weather conditions.

The monthly moon sighting dates are published in advance with the predicted crescent visibility data from the HMNAO website (Websurf). The data indicated that the moon sighting date on 21 July 2020 would be most challenging (Code B/C) and hence a "Spot the Moon Competition" was organised with three prizes of Binoculars Kit (worth £300).

Most of the above prize monies were raised via donations. Unfortunately, there were no claims (due to adverse weather) so the donors have agreed for the monies to be re-used for future competitions.

There have been user requests to upgrade the website and mobile apps to be more user-friendly but the trustees have been waiting for the necessary third-party technologies to become available in the coming months. These upgrades will be a major expense and hence current expenses have been restricted to enable the future expense forecast.

The trustees consider that the activities undertaken provide benefit to the communities they support and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

Summary of the main achievements of the charity during the year

The importance of Local Moon Sighting to establish a Hijri Calendar is unanimously agreed by most UK Muslim Scholars as a communal obligation (*Fard Al-Kifaya*). However, the persistent cloudy weather in the UK throughout the year during the past decades has forced the UK Muslims to borrow the Moon Sighting reports from foreign countries, such as Morocco (1970's) and Saudi Arabia (1980's), which are often contradictory and leads to confusion/division at Ramadan and two Eids.

The UK weather has improved significantly in recent years and the trial Moon Sighting observations carried out by the trustees and some volunteers from past few years have shown that indeed the first day's crescent moon can be sighted in the UK throughout the year provided enough volunteers are looking for the moon on the correct date, time and the direction, which changes widely every month (with the earth's tilt).

In order to develop the confidence of moon sighting in the UK every month (which is either 29 or 30 days long) the trustees have campaigned for a 2-days moon sighting each month so if it's not seen on the 29th lunar date, it should certainly be seen on the next day. All the sighting reports were then collected on the ICOUK.net website, freely accessible to the public at any time (24/7), throughout the year (365 days/year).

It can be seen from the above website database that the CIO has carried out 24 days of sighting in the 12 lunar months (2-days/month) during the reporting period (from 1/4/2020 to 31/3/2021) and the first day's crescent moon was reported to have been SEEN in 11 out of 12 months (91.7%), which was very impressive in the history of the UK moon sighting record.

It is a tribute to the CIO trustees who have been able to mobilise the public throughout the UK to increase the sighting locations from 100 to 130 with a corresponding increase in reports from 300 to 450 (approx.), which are readily accessible from the website database. The above data continues to demonstrate that a UK-only moon sighting based Hijri Calendar is certainly possible and could be made reliable with wider community support to overcome the UK adverse weather condition.

The above impressive results were achieved by regular training and publicity via the ICOUK website, Social Media channels (Facebook, Twitter, Instagram etc), Email Newsletters/Mailing List to all subscribers, "Spot the Moon Competition" prizes and training videos/guides as well as providing Location's data on the ICOUK website for most of the UK cities.

Section E Financial review

Brief statement of the charity's policy on reserves

No significant reserve

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Whenever there is a need to raise funds for a particular project (eg. for the ICOUK website or the Hijri Calendar App), many of the volunteers come forward willing and send donations to the CIO bank account.


Indeed, the entire "Spot the Moon Competition" prize monies (for the three binoculars kits of £296 total) were raised by donations.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Qamar Uddin (K. Miah)	
Position (eg Secretary, Chair, etc)	Chair (of Trustees)	

Date 19/9/2021



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name ISLAMIC CRESCENTS OBSERVATION FOR THE UK (ICOUK)	No (if any) 1181887
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Receipts and payments accounts

For the period from	Period start date 01/04/2020	To	Period end date 31/03/2021
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations - General	2,543		-	2,543	3,193
Donations - Web/App Development	181		-	181	-
Donations - Photo Competition		296	-	296	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	2,724	296	-	3,020	3,193
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	2,724	296	-	3,020	3,193
A3 Payments					
General Expense	660	-	-	660	-
Training Course Expenses	129	-	-	129	-
Website/Apps Develop/Maintenance	694	-	-	694	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	1,483	-	-	1,483	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	1,483	-	-	1,483	-
Net of receipts/(payments)	1,241	296	-	1,537	3,193
A5 Transfers between funds		-	-	-	-
A6 Cash funds last year end	3,193	-	-	3,193	-
Cash funds this year end	4,434	296	-	4,730	3,193

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Held in HSBC Bank	4,144	296	-
	Held in PayPal Account	290		-
		-	-	-
	Total cash funds	4,434	296	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	to nearest £	to nearest £	to nearest £
	N/A	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	N/A		-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	N/A		-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	N/A		-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval
			Qamar Uddin (K. Miah)	19/09/2021