



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		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				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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)

--

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:

- (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.

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 Ulooms) 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

--

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

Receipts and payments accounts


CC16a

For the period from	Period start date 01/04/2022	To	Period end date 31/03/2023
---------------------	---------------------------------	----	-------------------------------

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	