

**REGISTERED CHARITY NUMBER: 1092252**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025  
FOR  
KARPHAHA VINAYAGA TRUST**

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**Param & Company Ltd  
44 - 50 The Broadway  
Southall  
Middlesex  
UB1 1QB**

**KARPHAHA VINAYAGA TRUST**

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FOR THE YEAR ENDED 31 MAY 2025**

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## **KARPHAHA VINAYAGA TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of 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**

##### **Public benefit**

The charity advances the Hindu faith by providing a place of public worship and religious activities, including festivals such as Ganesh Chaturthi. The temple is open to the public and promotes community participation, cultural awareness, and social cohesion.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Trust's policy is to maintain unrestricted funds in the form of free reserves, at a level that equates to approximately 12 months of operational expenditure, to organize regular events/activities and to raise funds to facilitate the establishment of a permanent building or premises for Temple which can be used by community. .

#### **FUTURE PLANS**

The trustees plan to continue developing the temple's facilities and services to better serve the local community. In the forthcoming period, the organisation intends to undertake improvements to the temple premises, including maintenance and potential expansion of prayer and community spaces, subject to available funding.

The temple also plans to enhance its cultural and religious activities, including increased participation in festivals such as Ganesh Chaturthi and community outreach programmes

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is controlled by its governing document, a deed of trust dated 29th May 2002 and constitutes an unincorporated charity.

##### **Organisational structure**

The trust is governed by Board of Trustees who are responsible for the day to day management of the charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **KARPHAHA VINAYAGA TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Objectives and aims**

The charity's objectives are set out in the trust deed and include the following:

- To promote the Hindu faith, including its doctrines, scriptures, and practices through assembly, worship, and discourse.
- To establish, maintain, and manage a Hindu Temple and Cultural Centre for religious, social, and cultural activities accessible to the public.
- To provide facilities for religious functions and the performance of religious rites in accordance with Hindu beliefs.
- To create a meeting space for Hindus and individuals interested in learning about Hinduism.
- To advance traditional Hindu cultural activities, religious studies, and performing arts.
- To provide facilities and actively coordinate social care, interactions, friendship, and goodwill within the wider community.
- To form a charitable and educational organization aimed at promoting social, cultural, and religious principles and practices.
- To conduct educational programs for both children and adults based on Hindu values and traditions.

##### **Volunteers**

The charity relies greatly on volunteers and community support. The trustees would like to thank all those volunteers for their valuable contribution.

##### **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they have continued to adopt the going concern basis concept in preparing the financial statements.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1092252

##### **Principal address**

2-4 Bedford Road  
Walthamstow  
Essex  
E17 4PX

##### **Trustees**

Mr M Gopalakrishnan  
Dr C P Thiagarajah  
Mrs A Sakthivel

##### **Independent Examiner**

Mr.S Paramaguru FCCA  
Param & Company Ltd  
44 - 50 The Broadway  
Southall  
Middlesex  
UB1 1QB

**KARPHAHA VINAYAGA TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2025**

Approved by order of the board of trustees on 31/03/2026 and signed on its behalf by:



.....  
Mr M Gopalakrishnan - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KARPHAHA VINAYAGA TRUST**

### **Independent examiner's report to the trustees of Karphaha Vinayaga Trust**

I report to the charity trustees on my examination of the accounts of Karphaha Vinayaga Trust (the Trust) for the year ended 31 May 2025.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr.S Paramaguru FCCA

Param & Company Ltd  
44 - 50 The Broadway  
Southall  
Middlesex  
UB1 1QB

Date: 31/03/2026

**KARPHAHA VINAYAGA TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2025**

|                                    |              | <b>2025<br/>Unrestricted<br/>fund<br/>£</b> | <b>2024<br/>Total<br/>funds<br/>£</b> |
|------------------------------------|--------------|---|---------------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  | <b>Notes</b> |   |                                       |
| Donations and legacies             |              | 277,247                                     | 283,772                               |
| <b>Charitable activities</b>       |              |   |                                       |
| Ticket Sales                       |              | 58,010                                      | 38,922                                |
| <b>Total</b>                       |              | <u>335,257</u>                              | <u>322,694</u>                        |
| <b>EXPENDITURE ON</b>              |              |   |                                       |
| Raising funds                      | 2            | 206,078                                     | 209,661                               |
| Other                              |              | 97,070                                      | 66,889                                |
| <b>Total</b>                       |              | <u>303,148</u>                              | <u>276,550</u>                        |
| <b>NET INCOME</b>                  |              | 32,109                                      | 46,144                                |
| <b>RECONCILIATION OF FUNDS</b>     |              |   |                                       |
| Total funds brought forward        |              | 1,246,957                                   | 1,200,813                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |              | <u><u>1,279,066</u></u>                     | <u><u>1,246,957</u></u>               |

The notes form part of these financial statements

**KARPHAHA VINAYAGA TRUST****BALANCE SHEET  
31 MAY 2025**

|  | Notes | 2025<br>Unrestricted<br>fund<br>£ | 2024<br>Total<br>funds<br>£ |
|--|-------|-----------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              |       |                                   |                             |
| Tangible assets                                  | 6     | 981,485                           | 979,590                     |
| <b>CURRENT ASSETS</b>                            |       |                                   |                             |
| Debtors  | 7     | 2,200                             | -                           |
| Cash at bank and in hand                         |       | 499,327                           | 493,743                     |
|  |       | <u>501,527</u>                    | <u>493,743</u>              |
| <b>CREDITORS</b>                                 |       |                                   |                             |
| Amounts falling due within one year              | 8     | (16,337)                          | (14,445)                    |
|  |       | <u>485,190</u>                    | <u>479,298</u>              |
| <b>NET CURRENT ASSETS</b>                        |       |                                   |                             |
|  |       | <u>1,466,675</u>                  | <u>1,458,888</u>            |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       |                                   |                             |
|  |       | 1,466,675                         | 1,458,888                   |
| <b>CREDITORS</b>                                 |       |                                   |                             |
| Amounts falling due after more than one year     | 9     | (187,609)                         | (211,931)                   |
|  |       | <u>1,279,066</u>                  | <u>1,246,957</u>            |
| <b>NET ASSETS</b>                                |       |                                   |                             |
|  |       | <u>1,279,066</u>                  | <u>1,246,957</u>            |
| <b>FUNDS</b>                                     | 11    |                                   |                             |
| Unrestricted funds                               |       | 1,279,066                         | 1,246,957                   |
| <b>TOTAL FUNDS</b>                               |       | <u>1,279,066</u>                  | <u>1,246,957</u>            |

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

31/03/2026

  
Mr M Gopalakrishnan - Trustee

The notes form part of these financial statements



## KARPHAHA VINAYAGA TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlements date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |               |
|-----------------------|---------------|
| Plant and machinery   | - 15% on cost |
| Fixtures and fittings | - 15% on cost |
| Computer equipment    | - 15% on cost |

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# KARPHAHA VINAYAGA TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2025

### 2. RAISING FUNDS

#### Raising donations and legacies

|               | 2025    | 2024   |
|---------------|---------|--------|
|               | £       | £      |
| Support costs | 190,028 | 51,512 |

#### Investment management costs

|               | 2025 | 2024  |
|---------------|------|-------|
|               | £    | £     |
| Support costs | -    | 2,064 |

|                   |         |         |
|-------------------|---------|---------|
| Aggregate amounts | 206,078 | 209,661 |
|-------------------|---------|---------|

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

### 4. STAFF COSTS

No individual employee received emoluments in excess of £60,000 during the year ended 31st May 2025 nor during the year ended 31st May 2024.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                   | Unrestricted fund<br>£ |
|-----------------------------------|------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                        |
| Donations and legacies            | 283,772                |
| <b>Charitable activities</b>      |                        |
| Ticket Sales                      | 38,922                 |
| <b>Total</b>                      | 322,694                |
| <b>EXPENDITURE ON</b>             |                        |
| Raising funds                     | 209,661                |
| Other                             | 66,889                 |
| <b>Total</b>                      | 276,550                |

# KARPHAHA VINAYAGA TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2025

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                             | Unrestricted<br>fund<br>£ |
|-----------------------------|---------------------------|
| NET INCOME                  | 46,144                    |
| RECONCILIATION OF FUNDS     |                           |
| Total funds brought forward | 1,200,813                 |
| TOTAL FUNDS CARRIED FORWARD | <u>1,246,957</u>          |

### 6. TANGIBLE FIXED ASSETS

|                       | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£    |
|-----------------------|---------------------------|-----------------------------|----------------------------------|----------------------------|----------------|
| <b>COST</b>           |                           |                             |                                  |                            |                |
| At 1 June 2024        | 964,433                   | 7,100                       | 13,160                           | 5,974                      | 990,667        |
| Additions             | -                         | 11,976                      | -                                | -                          | 11,976         |
| Reclassification      | (4,875)                   | -                           | -                                | -                          | (4,875)        |
| At 31 May 2025        | <u>959,558</u>            | <u>19,076</u>               | <u>13,160</u>                    | <u>5,974</u>               | <u>997,768</u> |
| <b>DEPRECIATION</b>   |                           |                             |                                  |                            |                |
| At 1 June 2024        | -                         | 1,605                       | 4,992                            | 4,480                      | 11,077         |
| Charge for year       | -                         | 2,336                       | 1,974                            | 896                        | 5,206          |
| At 31 May 2025        | <u>-</u>                  | <u>3,941</u>                | <u>6,966</u>                     | <u>5,376</u>               | <u>16,283</u>  |
| <b>NET BOOK VALUE</b> |                           |                             |                                  |                            |                |
| At 31 May 2025        | <u>959,558</u>            | <u>15,135</u>               | <u>6,194</u>                     | <u>598</u>                 | <u>981,485</u> |
| At 31 May 2024        | <u>964,433</u>            | <u>5,495</u>                | <u>8,168</u>                     | <u>1,494</u>               | <u>979,590</u> |

Certain expenditure relating to repairs and renewals (4875) had previously been capitalised within building costs. Following a review, amounts not meeting the capitalisation criteria have been reclassified to expenses in the profit and loss account

# KARPHAHA VINAYAGA TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2025

### 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 2025<br>£ | 2024<br>£ |
|---------------|-----------|-----------|
| Other debtors | 2,200     | -         |

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                 | 2025<br>£ | 2024<br>£ |
|-----------------|-----------|-----------|
| Other creditors | 16,337    | 14,445    |

### 9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

|                          | 2025<br>£ | 2024<br>£ |
|--------------------------|-----------|-----------|
| Bank loans (see note 10) | 187,609   | 211,931   |

### 10. LOANS

An analysis of the maturity of loans is given below:

|   | 2025<br>£ | 2024<br>£ |
|---|-----------|-----------|
| Amounts falling due between two and five years: |           |           |
| Bank loans - 2-5 years                          | 187,609   | 211,931   |

### 11. MOVEMENT IN FUNDS

|                           | At 1.6.24<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.5.25<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 1,246,957      | 32,109                           | 1,279,066          |
| <b>TOTAL FUNDS</b>        | 1,246,957      | 32,109                           | 1,279,066          |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 335,257                    | (303,148)                  | 32,109                    |
| <b>TOTAL FUNDS</b>        | 335,257                    | (303,148)                  | 32,109                    |

# KARPHAHA VINAYAGA TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2025

### 11. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

|                           | At 1.6.23<br>£   | Net<br>movement<br>in funds<br>£ | At<br>31.5.24<br>£ |
|---------------------------|------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                  |                                  |                    |
| General fund              | 1,200,813        | 46,144                           | 1,246,957          |
| <b>TOTAL FUNDS</b>        | <u>1,200,813</u> | <u>46,144</u>                    | <u>1,246,957</u>   |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 322,694                    | (276,550)                  | 46,144                    |
| <b>TOTAL FUNDS</b>        | <u>322,694</u>             | <u>(276,550)</u>           | <u>46,144</u>             |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.6.23<br>£   | Net<br>movement<br>in funds<br>£ | At<br>31.5.25<br>£ |
|---------------------------|------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                  |                                  |                    |
| General fund              | 1,200,813        | 78,253                           | 1,279,066          |
| <b>TOTAL FUNDS</b>        | <u>1,200,813</u> | <u>78,253</u>                    | <u>1,279,066</u>   |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 657,951                    | (579,698)                  | 78,253                    |
| <b>TOTAL FUNDS</b>        | <u>657,951</u>             | <u>(579,698)</u>           | <u>78,253</u>             |

**KARPHAHA VINAYAGA TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2025**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2025.

# KARPHAHA VINAYAGA TRUST

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2025

|                                 | 2025<br>£      | 2024<br>£      |
|---------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>    |                |                |
| <b>Donations and legacies</b>   |                |                |
| Donations                       | 277,247        | 283,772        |
| <b>Charitable activities</b>    |                |                |
| Ticket £ 1                      | 46,209         | 30,430         |
| Athmashanthi £ 5                | 3,405          | 2,785          |
| Oil Lamp £ 1                    | 8,396          | 5,707          |
|                                 | <u>58,010</u>  | <u>38,922</u>  |
| <b>Total incoming resources</b> | <b>335,257</b> | <b>322,694</b> |
| <b>EXPENDITURE</b>              |                |                |
| <b>Other trading activities</b> |                |                |
| Purchases                       | 16,050         | 13,580         |
| Mortgage                        | -              | 18,011         |
|                                 | <u>16,050</u>  | <u>31,591</u>  |
| <b>Other</b>                    |                |                |
| Flower                          | 11,622         | 13,449         |
| Fruits and Vegetables           | 29,388         | 16,234         |
| Food and Grocery                | 50,854         | 33,271         |
| Plant and machinery             | 2,336          | 1,065          |
| Depn of fixtures & fittings     | 1,974          | 1,974          |
| Depn of computer equipment      | 896            | 896            |
|                                 | <u>97,070</u>  | <u>66,889</u>  |
| <b>Support costs</b>            |                |                |
| <b>Management</b>               |                |                |
| Wages                           | 74,730         | 91,047         |
| Rates                           | 7,411          | 6,156          |
| Insurance                       | 890            | 1,790          |
| Light and heat                  | 13,687         | 13,082         |
| Telephone                       | 6,413          | 6,649          |
| Postage and stationery          | 1,345          | 2,141          |
| Sundries                        | 20,905         | 22,236         |
| Event expense                   | 6,720          | 6,164          |
| Cleaning                        | 6,888          | 7,393          |
| Subscription                    | 3,231          | 2,538          |
| Carried forward                 | 142,220        | 159,196        |

This page does not form part of the statutory financial statements

**KARPHAHA VINAYAGA TRUST****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2025**

|                                 | <b>2025</b>    | <b>2024</b>    |
|---------------------------------|----------------|----------------|
|                                 | <b>£</b>       | <b>£</b>       |
| <b>Management</b>               |                |                |
| Brought forward                 | 142,220        | 159,196        |
| repairs and renewals            | 27,829         | 15,562         |
|                                 | <u>170,049</u> | <u>174,758</u> |
| <b>Finance</b>                  |                |                |
| Bank charges                    | 634            | 653            |
| Credit card charges             | -              | 1,856          |
| Bank interest                   | 15,480         | -              |
|                                 | <u>16,114</u>  | <u>2,509</u>   |
| <b>Other</b>                    |                |                |
| Motor Expense                   | 2,365          | 803            |
| <b>Governance costs</b>         |                |                |
| Legal fees & professional fees  | 1,500          | -              |
| <b>Total resources expended</b> | <u>303,148</u> | <u>276,550</u> |
| <b>Net income</b>               | <u>32,109</u>  | <u>46,144</u>  |

This page does not form part of the statutory financial statements