

# **Third Supplementary Report**

## **into the Conduct of Jeyakanth Selvarajah in Sri Lanka**

By David Cooke and Mark Mullins

*"... providing for honest things, not only in the sight of the Lord, but also in the sight of men."  
(2 Corinthians 8.21)*

### **1. Introduction**

- 1.1 The so-called Definitive Public Response ("DPR") by the Council of Reference addressing the conclusions of our August 2024 Report ("Report") and the first Supplementary Report issued in February 2025 ("SR1") contains a large number of incorrect assertions, as well as a number of disobliging comments about ourselves and, in particular, about Muralee Kanagalingam. It would not be a good use of our time to seek to rebut every questionable claim (let alone every libellous slur), but we hope it may be helpful to those whose eyes are still closed to the issues with Jeyakanth to provide this further brief Supplementary Report.
- 1.2 In this Supplementary Report we are focussing narrowly on the questions arising from some of the claims made by the CofR in connection with the organisational arrangements of Lanka Evangelical Fellowship of Churches (LEFC). We are not addressing other matters at this time.

### **2. Is LEFC a Limited Company?**

- 2.1 We have previously stated that LEFC "has no legal existence whatsoever, so far as we have been able to ascertain, whether in the UK or in Sri Lanka" (Report, 8.12). We wrote this, because we were advised that the searches carried out on our behalf indicated this to be so. However, we have now verified that the company number PV00281744 cited in the "DPR" (embedded document in paragraph 8.12) is indeed a company named L.E.F.C. Care Lanka (Pvt) Ltd. However –
- 2.2 We are perplexed by the statement notarised by the LEFC lawyer, T Karikalan, which is included in paragraph 8.12 of the CofR's so-called "DPR", and which confirms the existence of this company. The statement was dated 6 May 2023, whereas the application to set up the company, filed with the Registrar of Companies, is dated 24 July 2023, well over two months later. The company was eventually registered at the Registrar of Companies on 3 August 2023. Notarising the status of a company that does not yet exist looks like criminal misconduct, as it is difficult to see how this could be a genuine mistake. If the intention was to certify that an application was in hand (as it evidently was), it would have been easy enough to say so, rather than indicate that the company was already in existence.

- 2.3 Moreover, even if the company *had* existed as early as 6 May 2023, it would still falsify the claim made by the CofR earlier in paragraph 8.12, where they state: “LEFC is a registered body ... *and has been for a long time*” (*emphasis added*). In the context of this dispute, the suggestion that less than two years is a “long time” is disingenuous, as LEFC’s critics were making their case long before May 2023 that the LEFC was not registered. The CofR were fully aware of this, and we are troubled by their duplicity.
- 2.4 Furthermore, although L.E.F.C. Care Lanka (Pvt) Ltd [hereafter, LEFC Ltd] is now registered as a private limited company with 100 issued shares, there are a number of matters of concern:
- a. Jeyakanth has listed 6 Mile Post as his residential address. However, we all know that his residential property in Trincomalee is at Nilaveli Road, 3 Mile Post. Moreover, he should in any case have listed his property in Mitcham, UK, as his permanent address, given that that is where he usually resides. Could this be another case of Jeyakanth telling lies? If so, it seems entirely gratuitous, as there would not seem to be any problem in registering a company with the majority shareholder resident abroad.
  - b. According to the Articles of Association of the company, the main object of the company is, “To carry on the business of educators, owners, operators and managers of tutorials and Training institutions and provide education, training and teaching, education in the fields of English and, (*sic*) national and international diploma courses [etc.]” (See Appendix.) There is no mention at all of any of the activities for which LEFC would normally want to be known, such as preaching the Christian gospel and engaging in acts of mercy, poverty relief, etc. Perhaps that is not surprising given that LEFC Ltd is set up as a trading company, but then it begs the question why Karikalan has cited the company’s registration as belonging to “Lanka Evangelical Fellowship Churches” [*sic*] at all. LEFC Ltd would appear to be a company completely distinct from LEFC (apart from being under common control), carrying on none of LEFC’s activities.
  - c. Jeyakanth owns 80% of the issued shares (Samarakoon owning the other 20%). As such he is the “person with significant control” over the company. If the purpose of the company is for the LEFC assets to be transferred into it (though we recognise this may not be so, given the unusual objects clause mentioned above), while on paper the beneficial owner of the properties will be LEFC Ltd, Jeyakanth will remain the 80% beneficial owner of the company itself. Therefore, it is scarcely a “scandalous lie”, as the CofR allege, to suggest that Jeyakanth is *de facto* the beneficial owner of the assets.
  - d. Owing to the fact that we understand that it is not mandatory for a private limited company to file their accounts with the Registrar, unlike in the UK (where filleted accounts are required for a small company), we

have been unable to ascertain whether LEFC Ltd is in fact trading, or is dormant. We suspect the latter, but will be happy to be corrected on receipt of the accounts of the company.

- 2.5 The picture that emerges is that once it became evident that a serious investigation was going to be made into Jeyakanth and his operations, he came under pressure (perhaps from the CofR or the Care Sri Lanka trustees?) to get his house legally in order. He has sought to give the impression of doing this with the help of Karikalan, who seems willing to sign whatever Jeyakanth places in front of him (doubtless for a suitable fee). However, the dates don't tie up, history cannot be re-written, the existence of LEFC Ltd only serves to highlight the falsity of earlier claims regarding LEFC's registration (see below), and a company limited by shares does not seem to be the right vehicle for LEFC's activities.

### 3. Is LEFC Registered with the Department of Christian Religious Affairs?

- 3.1 We have established beyond doubt that LEFC is not registered with the Department of Christian Religious Affairs, despite the claim made by Karikalan in the notarised document dated 6 May 2023 mentioned above, in which he stated, "Lanka Evangelical Fellowship Churches is registered in Department of Religious Affairs dated on 20.03.2018."
- 3.2 In response to an enquiry from Mr Bill Goodman, Chathuri Pinto, the Director of the Department of Christian Religious Affairs, wrote in an email dated 12 June 2025, "I would like to inform you that Lanka Evangelical Fellowship of Churches is not registered under this Department."
- 3.3 Karikalan wrote a letter (originally in Tamil) to Dr Charles Soper and Mr Bill Goodman on 14 July 2025, in which he stated, inter alia, "Your question concerning the 'registration' of the LEFC and it is 'not registered in the Ministry of Religious Affairs' misrepresents how Sri Lankan law works ... Sri Lanka does not maintain a formal registration system for all religious organisations, especially independent religious bodies..."
- 3.4 From his comments cited in 3.3, it should be noted that Karikalan now agrees with the Department of Christian Religious Affairs – that LEFC is *not* registered – which means that he accepts that his statement cited in 3.1 above is incorrect. In short, in that earlier statement, if he was aware at the time that the information his client had given him was false, it would seem that he was guilty of Misconduct in Public Office.

### 4. Is a Marriage Registration Licence sufficient?

- 4.1 The CofR claim that the registration of Grace Fellowship Church, Thampagamum (GFC) for the purpose of conducting marriages is "the only registration the government required" ("DPR", p.88, paragraph 2). They further claim that "Official bodies ... recognise this registration as valid for all

LEFC ministries [affiliated under the GFC name]". These claims are highly problematic.

- 4.2 The "DPR" claims that LEFC itself is simply an umbrella organisation: "Lanka Evangelical Fellowship of Churches is Sri Lanka corporation of a lose [sic] umbrella of 50 or more Reformed Baptist Churches" (p.12). It further claims, "LEFC where able, holds the registration of these churches, lands and buildings...". However, according to the passage quoted in 4.1 above, it transpires that LEFC is itself under the umbrella of a local church which is part of LEFC! How does that work?
- 4.3 Furthermore, the registration of LEFC with the Registrar of Companies in August 2023 seems to give the lie to the claim made by the CofR in paragraph 8.12 of the "DPR", that the registration of GFC for the purpose of conducting marriages is a sufficient registration, under which LEFC could operate all of its ministries. Evidently, Jeyakanth now recognises that that is not the case, hence the setting up of the company.

## 5. Why does LEFC use a bank account belonging to a defunct charity?

- 5.1 As explained in our Report (see section 3.2), Children for Jesus was a charity set up by the late Martha Morphew in the early 2000s as "an independent mission bringing the Gospel and practical support to children in Sri Lanka". It had bank accounts in both the UK and Sri Lanka, and was being run in conjunction with Jeyakanth.
- 5.2 In 2007, there was "a growing sense of distrust towards Jeyakanth" which "led directly to the decision to close the charity" (Report, 3.2.2). The UK bank account was duly closed; however, the Sri Lanka bank account in the charity's name remained open, and it would seem that it has been used ever since by Jeyakanth, holding it out to be part of the LEFC organisation.
- 5.3 It is clearly inappropriate – indeed, fraudulent – for one organisation to operate a bank account in the name of a completely different entity (even one that is now defunct), and it is disappointing that the CofR fail to acknowledge this (see "DPR", 8.14).
- 5.4 What is even more odd is that for a number of years (up to and including 2022), the accounts for Care Sri Lanka (CSL) indicated that its grants (for the latter two years, all of them) were sent to "Children for Jesus *Church*" (*emphasis* added), despite the fact that there has never been such an organisation. [We note, however, that Richard Clarke has stated, "The "Children for Jesus Church" is the name of the bank account into which transfers of funds from Care Sri Lanka are made" (email to Bill Goodman, 23/7/23)]. Perhaps in recognition that that was incorrect, the CSL accounts for 2023 and 2024 refer simply to "Children for Jesus" (no mention of "Church").
- 5.5 The correction referred to in 5.4 then renders even more strange the far-fetched attempt in 8.14 of the "DPR" to claim that every single local church

under the LEFC banner operates under the "alias" of "Children for Jesus Church [location]". (It is perhaps fitting that one dictionary definition of "alias" is: "a false name, especially one used by a criminal".) Could members of the CofR confirm whether they have ever seen a church notice board at any of the listed churches giving the "Children for Jesus Church" title? The likelihood seems remote.

- 5.6 One has only to step back for a moment to consider the very expression "Children for Jesus Church" to recognise that the claims which the CofR make strain credulity. Why would any church select for itself the title, "*Children for Jesus Church*"? Does the church not exist for people of all ages? Rebadging the churches with the "Children for Jesus" slogan is clearly a rather naked attempt to affiliate the LEFC churches with a bank account that was set up for a completely different organisation.

## 6. Are the accounts of LEFC properly audited?

- 6.1 This question was first raised by David Cooke in a telephone conversation with Jeyakanth on 10 March 2021. His notes of that conversation (written immediately afterwards) include the following, "I asked whether the accounts of LEFC in SL are independently audited. Yes, he said, by 3 independent men from LEFC! I pointed out that they were not independent! He said that they would not be comfortable having Buddhists or Hindus auditing their accounts, as they could cause trouble; and he seemed to be saying that a fully independent audit (by UK standards) is not required in SL."
- 6.2 We have ascertained that it is indeed not mandatory for an unincorporated charity to have an audit, although we have been advised that the income tax department may request such an entity to do so, depending on the level of income.
- 6.3 However, we note that the CofR state, "Richard [CSL Chairman] also confirmed that LEFC also pay external auditors on an annual basis" (p.106), and they then include a (redacted) cover page of the 2019/20 accounts. It is not clear whether these accounts are *audited* accounts, but either way, someone is not telling the truth:
- a. If they are audited accounts, it should be noted that they pre-date the occasion when Jeyakanth indicated that an external audit was not conducted. Surely he was not lying *again*?
  - b. If they are not audited accounts, the CofR are acting duplicitously in holding them out as such.
- 6.4 In either case, we wonder what the CofR believe was achieved by supplying a cover page (and even that redacted to hide the identity of the accountancy firm), but no accountants' report, and no accounts!

- 6.5 David's notes of the 10 March 2021 telephone call conclude with the following comments: "I said it would help to have a copy of the last set of "audited" accounts of LEFC, assuming they are in English (which he confirmed they are). I asked him to send me a PDF of these if possible. He said that he would." If he had done so, this could have resolved the above questions. However, they were never received. Was this yet another lie by Jeyakanth, or were the accounts lost in the ether?
- 6.6 The reluctance of Jeyakanth's supporters to provide LEFC accounts is puzzling. When we raised with Richard Clarke [CSL Chairman] the fact that Jeyakanth had not provided the promised accounts and asked him to remedy the deficiency, he simply replied, "And if you need an audited copy of the LEFC accounts ... you will need to approach LEFC, or ask one of your many contacts in Sri Lanka to do so for you." (Email 16/05/2024, 13:51). Given that our contact at LEFC is Jeyakanth, we were clearly being sent round in circles. What is more, Richard claimed in an email to Bill Goodman dated 12 August 2023, that Muralee "will still be able to obtain these documents for you". Given that these documents relate to an organisation that is not registered anywhere, from where was he supposed to get them? It is clear that, for whatever reason, Jeyakanth and his supporters are unwilling to expose the LEFC accounts to any critical scrutiny.

## 7. Does LEFC have any legal existence in the UK?

- 7.1 For completeness, it is worth confirming that we have double-checked LEFC's status in the UK. There is no indication on either the Charity Commission website or that of Companies House that there is, or ever has been, a charity or company called LEFC or anything similar (there are companies with the acronym LEF, but these have nothing to do with Jeyakanth).
- 7.2 The statement by the CofR Chairman on 28 May 2021 (in an email to Mr Bill Goodman) that "Lanka Evangelical Fellowship of Churches is under the umbrella of Belvidere Road Church, Liverpool" is meaningless. We have confirmed with the former church Treasurer there that the church acted simply as a conduit, operating a restricted fund (albeit incorrectly not separately disclosed in the published accounts) receiving monies for the benefit of LEFC and either sending them via the banking system to Sri Lanka or giving sums of money in cash to Jeyakanth himself. This in no way confers upon LEFC any legal status in the UK, and the CofR must surely be aware of that.
- 7.3 In any case, since the CofR Chairman's statement of 28 May 2021, Belvidere Road Church has severed all connections with Jeyakanth because of their concern over Jeyakanth's behaviour. (See our Report, section 3.12.)

## 8. Conclusion

- 8.1 It is evident that LEFC has not been properly registered with the authorities in Sri Lanka, apart from the recent formation of the private limited company L.E.F.C. Care Lanka (Pvt) Ltd, a company whose stated objects have nothing to do with the historical activities of LEFC itself. Moreover, the very act of forming that company appears to be a tacit admission that there had been no formal registration until that point. Why else has the LEFC lawyer sought to link LEFC with the company's registration number?
- 8.2 It is further evident that in a number of other areas the organisational arrangements of LEFC leave a lot to be desired, which are by no means remedied by the mere formation of a private limited company within the past two years – especially as that company's objects have nothing to do with LEFC's activities!
- 8.3 Therefore, having begun this brief paper by acknowledging our error in overlooking the existence of L.E.F.C. Care Lanka (Pvt) Ltd, we end by again calling on the CofR and the CSL trustees to repent of their complicity in Jeyakanth's deceit.

David Cooke and Mark Mullins  
3 September 2025

## Third Supplementary Report - Appendix



Paid date	01/08/2023
Paid Amount (Rs.)	2,300.00
Date of Issue	02.08.2025

### ARTICLES OF ASSOCIATION

#### OF

### L.E.F.C.CARE LANKA (PVT) LTD

1. The regulation contained in the articles of First Schedule to the Company's Act No 7 of 2007 shall apply to the Company and be deemed to be incorporated herewith except so far as they are herein expressly or by implication modified or excluded.
2. The Company is a private Company within the meaning of section 27 of the Companies Act No 7 of 2007 and accordingly.
  - a) Prohibit the Company from offering shares or other security issued by the Company to the Public; and
  - b) Limits the member of shareholder to fifty, not including shareholder who are-
    - i. Employees of the Company ; or
    - ii Former employees of the Company who became shareholders of the Company while being employees of such Company and who has continued to be shareholder after ceasing to be employees of the Company.
3. The Company incorporate herewith the provisions of subsection (2) (a) of section 2 of the Act No 7 of 2007 which vest the Company with capacity to carry on or undertake any business or acting to do any act or enter into transaction and subsection 2 (b) of section 2 which confer all rights powers and privileges to carry on all kind of business transactions and activities allowed under the law of the Land also accordance with the Companies Act and expressly declare that aforesaid provision shall apply to the Company



### **OBJECTS**

4. 1. The object of the company shall include the following object and shall be carried on by or under the management or direction of directors.
  - i. To carry on the business of educators , owners, operators and managers of tutorials and Training institutions and provide education, training and teaching, education in the fields of English and , foreign languages, accounting, Business Management and Law, Diploma courses , national and international diploma courses, post graduate diploma courses, regular and top up degree programs, Master degree programs , Mass and Electronic Media studies, EDEXCEL and IELTS (International English testing system) courses,, professional Empowerment Studies, Environmental, Social and Community Development Studies, Driving training and motor mechanic studies ,Human resource Consultancy services, excluding primary and secondary education .
  - ii. To carry on the business of conducting classes, training teachers for every subjects, organize educational seminars, educational programs foreign and local examinations and to represent and affiliate with foreign educational instructions and universities.
  - iii. To establish and maintain a center in Sri Lanka to promote, develop, facilitate, co- ordinate, foster, disseminate distance education programmers, flexible learning modules; multi media education programs; to integrate modern teaching technologies, concepts, modules, and programs, through a network of national and international centers.
  - iv. To carry on the business of organize distance learning live online education teaching and video broadcasting, conference and education programs and organize and advisors of trading methods.
  - v. The Company shall carry out all kind of business transactions allowed under the Law of the Land in accordance with the Companies Act.
  - vi. The Company does not engage in primary and secondary educational Services.

### **SHARES**

5. 1. The Shares shall be under the control of the Board of Directors, and they shall issue shares in their absolute discretion to person whom they fit in accordance with section 51 of the Act No 7 of 2007.
2. If any shares issued by the Company confer on their rights other than those set out in section 49 (2) or any obligation on the holders of shares, the Board of Directors shall approved the term of issue which specify the right and obligations attached to those shares.
3. Unless the term of issue shall be consisted with the articles they shall be invalid.
4. The consideration for issue of shares shall be decided by the Board of Directors, and such consideration must be fair and reasonable.

5. In the event, shares are being issued ranking equity with or prior to existing shares, such share must be issued or offered first to the existing shareholders in a offer which would if accepted maintain the relative voting, and distributor right of those shareholders. The offer must remain open for a period of one month from the date of offer.
6. The number of Directors of the Company shall be not less than one or more than seven.
7. The first Directors of the Company shall be:-
  1. **REV.DR.SELVARAJAH JEYAKANTH**
  2. **SAMARAKOON GEDARA WILFRED**
8. The Board of Directors is vested with all powers of managing the business and affairs of the Company and they may entrust or delegate their power except matters described in the sixth schedule to the Companies Act No 7 of 2007.

#### ***QUORUM FOR A DIRECTORS MEETING***

9. The quorum for the transaction of business of Directors shall be One (01) in case number of Directors is one or two in case number of directors is two or more.

#### ***ALTERNATE DIRECTORS***

10. 1. Any Director may at any time by notice in writing left at the office appoint any person approved by the Company by ordinary resolution to be and Alternate Director of the Company to act in his place and the following provisions of this Article shall apply to any person so appointed.
  2. A person so appointed to be an Alternate Director shall nor in respect of such appointment be entitled to receive remuneration from the Company nor be required to hold any share qualification but the Directors may repay the Alternate Directors such reasonable expenses as he may incur in attending and returning from meeting of the Director, properly incur in or about the business of the Company or may pay such allowances as they may think proper in respect of these expenses.
  3. An Alternate Director shall (on his giving an address for such notice to be served upon him) be entitled to receive notice of all meetings of Directors and to attend and vote as a Director of such meeting at which the Director appointing him is nor present and he shall be taken into account in determining whether a quorum is present at meetings of Directors at which he attends and generally at such meetings to perform all functions of his appointer as a Director.
  4. Alternate Director may be appointed for specified event but he shall ipso facto cease to be an Alternate Director in any of the following events, that is to say:-
    - a) Upon the resumption of his duties as Director of the appointer.
      - i. If his appointer ceases for any reason to be a Director, provided that if any Director retires by a rotation but is re – elected at a meeting at which such retirement took effect any appointed made by him pursuant to this Article which was in force immediately prior to his retirement shall continue to operate after his re – election as if he had not so retired.
      - ii. If the Alternate Director be lunatic or becomes of unsound mind.

- iii. If the appointment of the Alternate Director is revoked by notice in writing left at the office by his appointer.
  - iv. If the Directors resolve that the appointment of the Alternate Director be terminated, provided that such termination shall not take effect until the expiration of thirty days after the date of the resolution of the Directors.
- 11. A Director shall not vote on the question of the approval of an Alternate Director to act him or in the question of the appointment of such an Alternate Director and if he does so his vote shall not be counted, nor shall be counted for the purposes of the quorum.
- 12. An Alternate Director appointed to act in the place of any place of any executive Director of the Company shall not by virtue of such appointment assume the functions of his appointer as an Executive of the Company unless the Board shall otherwise determine.

### ***EXECUTIVE DIRECTORS***

- 13.
  - 1. The Directors may from time to time appoint one or more of their body to the holder of any executive office including the office of Managing Director or Joint Managing Directors or Managers for such period as they may determine.
  - 2. The appointment of any Director to the office of Managing Director or Joint Managing Director or Manager or any Executive Office shall be subject to termination if he ceases from any other cause to be a Director, but without prejudice to any contract of service between him and the Company.
  - 3. The Directors may entrust to and confer upon an Executive Director any of the powers, exercisable by them upon such terms and conditions and with such restriction as they may think fit and either collaterally with or to the exclusion of their own powers and may from time to time, revoke, withdraw, alter or vary all or any such powers.
  - 4. An Executive Director may receive such remuneration whether by way of salary, commission, participation in profits, or super – annotation provisions or partly in one way and partly in another as the Directors determine.

### ***PAYMENT OF REMUNERATION AND OTHER BENEFIT TO DIRECTORS***

- 14.
  - (1) Subject to provision 217 of the Companies Act No 7 of 2007
    - a) The Board of Directors may approve payment of any remuneration or provisions of other benefit to a Director for services as a Director or in any other Company.
    - b) The payment by the Company to a Director or former Director of compensation for loss of office.
    - c) If the Board is satisfied that it is fair to the Company to do so.
  - (2) Where such payment of remuneration is paid or benefit confirmed. Provisions of subsection 2, 3, 4, 5 and 6 of section 216 shall apply to such transactions.

***BORROWING POWERS***

15. The Directors may from time to time at their discretion raise, borrow, or secure the payment of any sum or sums of money and obtain other accommodation for the purposes of the company and may give security for the same by mortgages or pledge or issue of bonds, debentures or debenture of the Company or other form of security charged upon all or any part of the Company both present and future or in such other manner and upon such terms and conditions in all respects as the Directors think fit.

***NOT ENTITLED TO INFORMATION***

16. No member shall be entitled except to the extent permitted by the Act or by these Articles to enter into or upon the property of the Company or to required discovery of or information respecting any details of the Company, trading or any other matter which is or may be in the nature of trade secret, mystery of trade or secret process of which may relate to the conduct of the business of the Company and which in the opinion of the Director cannot be communicated to the public.

We, the initial Shareholders of the proposed Company hereby agree to the forgoing Articles of Association.

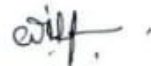
*Name, Address and Description*

*Signature*

**REV.DR.SELVARAJAH JEYAKANTH  
LEFE CHURCH,CHURCH ROAD,  
ILLUPAIKULAM,  
6TH MILE POST,  
TRINCOMALEE.  
DIRECTOR**



**SAMARAKOON GEDARA WILFRED  
9TH MILE POST,  
ALAGOLLEWA,  
MURIYAKADAWALA.  
DIRECTOR**



**DATE: 07<sup>TH</sup> DAY OF JULY, 2023**