

## Matthew Smith

Call 2001

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Matthew's practice embraces all aspects of commercial chancery litigation: from company and insolvency questions to contractual and property-related disputes. He has particular expertise in insolvency and in charity matters. He has been recommended for many years in the *Chambers UK Bar Guide* for Charities as a 'Star Individual'.

Matthew's experience in insolvency disputes includes acting for the customers of Farepak following the collapse of the company's Christmas savings scheme and advising creditors of the Icelandic banks which collapsed in 2008. He has been involved in insolvency proceedings relating to a number of football clubs, including Rangers FC. His reported cases include *Re The Arena Corporation Ltd* (fraud and winding up) and *HMCE v Jack Baars Wholesale* (insolvent partnerships and individual bankruptcy). He has particular experience of acting for landlords and tenants seeking possession and vesting orders within insolvency proceedings. He represented the Attorney General in the insolvency of a substantial charity in the Midlands. He is a member of the Insolvency Law Association and the Association of Business Recovery Professionals (R3).

Matthew has substantial experience in charity matters. He acted for the Independent Schools Council in its successful challenge to the Commission's public benefit guidance. He appeared for two employee benevolent associations in the Attorney General's reference on the "poor relations" cases. He was instructed by charity trustees appealing the Commission's refusal to register the trusts connected with the Exclusive Brethren. Matthew has advised and appeared for the Commission in the Tribunal. He has advised the new Charity Commission of Northern Ireland. He regularly advises the Attorney on charity issues. He represented HMRC in the leading case of *Harris v HMRC* [2010] UKFTT 385 (TC) concerning the interaction between inheritance tax relief on gifts to charity and gift aid ("double-dipping"). He appeared in the Court of Appeal in *Helena Partnerships Limited v HMRC* (whether provision of housing for the benefit of the community a fourth-head purpose). He also represented the Catholic adoption agency engaged in a long-running appeal concerning the extent of the charity exemption in the Equality Act 2010. In 2006, he completed his LLM thesis on the rule against politics in charity law, which drew heavily on his knowledge of charity law in other common law jurisdictions. Matthew is a regular speaker at charity law seminars, edits the "Charities" volume of *Atkins Court Forms* and is a member of the steering committee of the Charity Law and Policy Unit at the University of Liverpool. Matthew writes a popular bi-monthly blog on charity law issues for *Practical Law*.

Matthew's general commercial work has included litigation relating to the autobiography of Chris Eubank, a human rights action against British Airways and insurance fraud claims. He acted for the liquidator claimants in the case of *Fresh'N'Clean Limited v Miah* (carousel fraud; dishonest assistance) and has conducted several lengthy trials involving allegations of dishonesty. He is regularly instructed by the Financial Conduct Authority and is developing particular expertise on the regulation of collective investment schemes.

Matthew has advised charities and firms offering financial services together with their regulators in the Cayman Islands, Singapore, Hong Kong and Australia.

Notable Cases

Charity Commission for England and Wales v Cambridge Islamic College (2018)

Bisrat v Kebede [2017] 6 WLUK 528

Davidson v Seelig & Ors (2016)

Excel RTI Solutions v Revenue & Customs Commissioners (2015)

Baddeley & Ors v Sparrow, Carne, Websper & Charity Commission For England & Wales (2015)

Ace Paper Ltd v Fry & Others (2015)

Charity Commission For Northern Ireland v Bangor Provident Trust & AG for Northern Ireland (2015)

In the Matter of KR Hardy Estates Ltd v Richard Hardy & Ors (2014)

Mountstar (PTC) Ltd v Charity Commission for England & Wales (2013)

Tallington Lakes Ltd & Neil Morgan v Ancasra International Boat Sales Ltd (2012)

Catholic Care (Diocese of Leeds) v Charity Commission For England & Wales (2012)

In the Matter of Wedgwood Museum Trust Ltd (2012)

Helena Partnership Ltd v Revenue & Customs Commissioners & Attorney-General (2012)

Attorney General v Charity Commission for England and Wales & 10 Ors (2012)

Independent Schools Council v Charity Commission for England (2011)

In the Matter of Rayford Homes Ltd v Bank of Scotland Plc & Barclays Wealth Trustees Ltd (2011)

Helena Partnerships Ltd (Formerly Helena Housing Ltd) v Revenue & Customs Commissioners (2011)

Ronald Michael Harris v Revenue & Customs Commissioners (TC00667) (2010)

Catholic Care v Charity Commission For England & Wales & Equality & Human Rights Commission (2010)

Helena Housing Ltd v Revenue & Customs Commissioners (TC00384) (2010)

Dubey & Thompson (Administrators Of Farepak Foods & Gifts Ltd) v Revenue & Customs (2006)

Fresh 'n' Clean (Wales) Ltd (In Liquidation) v Helim Miah (2006)

HMCE v Jack Baars Wholesale (2004)

Customs & Excise Commissioners v The Arena Corporation Ltd (2004)

## **Memberships**

COMBAR, the Chancery Bar Association, the Charity Law Association, the Insolvency Law Association, and the Association of Business Recovery Professionals

## **Qualifications**

MA (Cantab) First Class



### Recommendations

#### Chambers UK

#### Charities

"Very strong technically, but also pragmatic and commercial in approach." "He is outstandingly helpful and always willing to make time to discuss his advice." "He is quick to grasp the issues and able to provide practical, pragmatic advice with good humour, even in the face of tight deadlines." (2019)

"A very good litigator with a broad range of skills. He is a splendid person to lead because he has a tremendous ability to produce high-quality work at speed, and is just such a nice man." (2018)

"Celebrated junior ...." "His opinions, ability with clients and court performance are all excellent." "He is pragmatic, commercially minded, and easy to talk to. He understands what the client wants." (2017)

"An attractive advocate with lots of experience acting on a wide range of charity cases. I've been against him on numerous occasions and he is pleasant to deal with, straightforward and hard-working." "Very good and obviously knows what he is talking about. His opinions show an excellent and certainly above-average knowledge of taxation." (2016)

"Unanimously hailed by commentators as one of the pre-eminent juniors advising on charity law matters" "It's difficult to find a charities case that he's not involved in." "He is excellent at what he does and is very easy to deal with." "Young, imaginative and good on his feet, he is becoming involved in some of the biggest cases at the moment." (2015)

"Has considerable experience in charity law, and is frequently involved in some of the leading cases in the third sector." "He draws particular praise from commentators for his approachable style and clear, sensible advice." "He is bright, user-friendly, and has incredible experience; it is rare to come across a charity law case in which he is not involved." (2014)

"Constructive and creative, as well as direct and to the point"; "his client service is fantastic - he just instinctively understands where we are coming from." (2013)

"One of the relatively few genuine experts in charities law," deep understanding of the sector," he has "great knowledge of the nitty-gritty of the Charity Tribunal procedure" and "is as attractive on paper as he is in oral presentation." (2012)

"Exceptionally talented and proactive" "extreme thoroughness, common sense and directness." (2011)

"Shows great potential and will be one of the greats of the future." (2010)

#### Legal 500 UK

#### Insolvency

"Pragmatic and commercial in terms of in terms of advice and approach, not gung-ho." (2020)

"His familiarity with his brief is always impeccable." (2018-19)

"He is incredibly bright and works hard for his clients." (2017)

"He has a personable and affable style when on his feet." (2016)

"His advice is clear, and he is not afraid to stick to his guns." (2015)

"Particularly strong acting for landlords and tenants in seeking possession and vesting orders in insolvency cases." (2014)

"Bright and affable." (2010)

### **Legal 500 UK**

#### **Charities**

"A star junior at the charities Bar." (2018-19)

"He is an excellent pragmatic barrister with a mastery of the details." (2017)

"Excellent when one is trying to avoid litigation." (2016)

"He is very knowledgeable and has terrific experience – a real star." (2015)

"A clear choice for a charities junior." (2014)

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"Is a rising star in the charity sphere, and for good reason – he is sensible, good with clients, writes clear opinions and is likeable to boot." (2012)

"Extremely well versed in the case law." (2011)