MAITLAND

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MATTHEW SMITH KC

CALL: 2001 **KC:** 2024

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OVERVIEW

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 was appointed King's Counsel in 2024.

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.

DIRECTORY QUOTES

"Matthew is extremely dedicated and hugely knowledgeable about charity law cases and the operating context of charities. He is an obvious choice on technical charity law matters."

Chambers UK Charities (2026)

"Everyone knows Matthew is probably one of the most popular for charity lawyers. Very user-friendly and very much in demand, he knows the law and is always prepared to work with solicitors and clients."

Chambers UK Charities (2026)

"He is unique in being a true charity law expert, and coupling that with his insolvency knowledge means he is one of a kind in his field."

Legal 500 UK Insolvency (2026)

"I rate Matthew very highly. He has genuine experience and perspective that provides clear and confident advice, combined with an innate sense of what will get the client to their preferred solution."

Chambers UK Charities (2026)

"Matthew has extensive knowledge and experience across charity law issues, from core charity aspects through to the corporate and insolvency side and commercial arrangements. He is also thoroughly reliable, user-friendly and liked by clients. Yet to identify a weakness, save that there is only one of him. He is a genuine star."

Legal 500 UK Charities (2026)

"Clients warm to Matthew and have confidence in his advice. His wide experience from detailed trust matters to very commercial ones means that he brings great technical skill."

Chambers UK Charities (2026)

"Matthew is excellent for charities work. "

Chambers UK Charities (2026)

"Ferocious intellect coupled with excellent client care skills."

Legal 500 UK Insolvency (2025)

"I have always found Matthew incredibly knowledgeable and up to date."

Chambers UK Charities (2025)

"We could not have asked for more from Matthew. We have received excellent care and first-class, exemplary advice."

Chambers UK Charities (2025)

"Matthew knows his stuff inside out. He is user-friendly and a safe pair of hands."

Chambers UK Charities (2025)

"Matthew is scarily good. He is very bright and a superb advocate."

Chambers UK Charities (2025)

"One of the best and most experienced advocates in charity matters".

Legal 500 UK Charities (2023)

"Matthew is never phased, no matter how unusual or unique the case is."

Legal 500 UK Insolvency (2023)

"Excellent technical knowledge, commercial experience and very user-friendly."

Legal 500 UK Insolvency (2022)

"He is one of the most experienced practitioners. He has a brilliant way with clients, he stops things feeling complicated and he is hugely likeable." "Matthew Smith is an absolutely first-rate adviser. He has encyclopaedic knowledge of charity law and is generally ready with pragmatic, cost-effective solutions. He has an easy, friendly and authoritative manner which goes down well with clients and opponents alike." "He is very strong technically, but also pragmatic and commercial in approach. Clients like him because he takes the time to understand their objectives."

Chambers UK Charities (2022)

"Matthew demonstrates excellent strategic and analytic thinking, and his advocacy is persuasive."

Legal 500 UK Charities (2022)

"Provides clear, cogent and well-judged advice with insight and flair." "He's incredibly responsive, pragmatic, and just a delightful person to work with." "Very approachable, very easy to use and someone who fits into any team he's drawn into. He's very humorous and everyone admires his case law notes."

Chambers UK Charities (2021)

"He is very engaging and knows his subject very well."

Legal 500 UK Insolvency (2021)

"Frankly one of the most experienced and astute in the field of charity law; especially well versed in tribunal and court proceedings, with enough cases under his belt to be able to speak with real authority on law and process."

Legal 500 UK Charities (2021)

"Has real strength in advocacy and has spent considerable time in court. He has put much effort into developing his skills in terms of the Charity Tribunal." "He's very amiable and pleasant to deal with, and can be relied on to come to a quick and commercial view."

Chambers UK Charities (2020)

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

Legal 500 UK Insolvency (2020)

"His advocacy is top notch and he is charming to judges."

Legal 500 UK Charities (2020)

"His familiarity with his brief is always impeccable."

Legal 500 UK Insolvency (2019)

"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."

Chambers UK Charities (2019)

"A star junior at the charities Bar."

Legal 500 UK Charities (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."

Chambers UK Charities (2018)

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

Legal 500 UK Insolvency (2017)

"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."

Chambers UK Charities (2017)

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

Legal 500 UK Charities (2017)

EXPERTISE

COMMERCIAL LITIGATION & ARBITRATION

COMPANY & PARTNERSHIP

INSOLVENCY & ASSET RECOVERY

CHARITIES

MEMBERSHIPS

- COMBAR
- Chancery Bar Association
- Charity Law Association
- Insolvency Law Association
- Association of Business Recovery Professionals

QUALIFICATIONS

- MA (Cantab) First Class

NOTABLE CASES

- *Derby Teaching Hospitals v Derby CC & Charity Commission (2019)*
- *(1) Michael Rittson-Thomas (2) Hugo Rittson-Thomas (3) Kim Hughes v Oxfordshire County Council (2019)*
- *Charity Commission for England and Wales v Cambridge Islamic College (2018)*
- *(1) Michael Rittson-Thomas (2) Hugo Rittson-Thomas (3) Rupert Rittson-Thomas (4) Kim Hughes v Oxfordshire County Council (2018)*
- *Burnden Holdings (UK) Ltd (In Liquidation) v Fielding (2017)*
- *Bisrat v Kebede (2017)*
- *R (On the Application of Sustainable Development Capital LLP) (Claimant) v Secretary of State for Business, Energy & Industrial Strategy & ors (2017)*
- *Burnden Holdings (UK) Ltd (In Liquidation) v Fielding (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)*
- *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)*
- *Gate of India (Tynemouth Ltd) v Abdul Malik & Ors (2008)*
- *Dubey & Thompson (Administrators Of Farepak Foods & Gifts Ltd) v Revenue & Customs (2006)*
- *Customs & Excise Commissioners v The Arena Corporation Ltd (2004)*
- *HMCE v Jack Baars Wholesale (2004)*