SOLICITORS DISCIPLINARY TRIBUNAL

IN THE MATTER OF THE SOLICITORS ACT 1974 Case No. 12871-2025

BETWEEN:

SOLICITORS REGULATION AUTHORITY LTD Applicant

and

TOBY RICHARD MATTHEWS Respondent

Before:

Mrs F Kyriacou (in the chair)
Mrs L Nabou
Ms E Keen

Date of Hearing: 06 August 2026

Appearances

There were no appearances as the matter was dealt with on the papers.

JUDGMENT ON AN AGREED OUTCOME

Allegations

1. The allegation against the Respondent, Toby Richard Matthews, a former solicitor in the firm of Axiom Ince Ltd ("the Firm"), was that while in practice as a Director at Axiom:

1.1 On or about 6 May 2022, he amended Counsel's receipt and V.A.T invoice to give the misleading impression to Client A and the Firm that Counsel's fees had been discounted when they had not been discounted and thereby breached any or all of Principles 2, 4 and 5 of the SRA Principles ("the Principles") and Paragraph 1.4 of the SRA Code of Conduct for Solicitors, RELs and RFLs ("the Code for Solicitors").

2. Mr Matthews admitted the allegation including that his conduct was dishonest in breach of Principle 4.

Documents

3. The Tribunal had before it the following documents: -

- Rule 12 Statement and Exhibit MD1 dated 21 November 2025
- Respondent's Answer dated 20 January 2026
- Applicant's Statement of Costs at Issue
- Draft Statement of Agreed Facts and Outcome dated 4 August 2026

Professional Details

4. Mr Matthews was admitted to the Roll in November 2013. At the material time, he was employed as a director at the Firm. Mr Matthews held an unconditional Practising Certificate for the 2025-2026 practising year.

Background

5. On or about 16 May 2022, following enquiries by the Firm prompted by concerns raised by Client A about Counsel's fees, a discrepancy was identified in the payment of Counsel's fee for litigation involving Client A.

6. Mr Matthews was called to a meeting on 16 May 2022 and asked to provide an explanation. During that meeting, he accepted that he had altered Counsel's fee note and had paid it from the office account of Client B. The Firm confirmed that the money had been taken from Client B's office ledger.

7. Mr Matthews was immediately suspended by the Firm, and an internal disciplinary process was commenced.

Application for the matter to be resolved by way of Agreed Outcome

8. The parties invited the Tribunal to deal with the Allegations against Mr Matthews in accordance with the Draft Statement of Agreed Facts and Outcome annexed to this Judgment. The parties submitted that the outcome proposed was consistent with the Tribunal's Guidance Note on Sanctions.

Findings of Fact and Law

9. The Applicant was required to prove the allegations on the balance of probabilities. The Tribunal had due regard to its statutory duty, under section 6 of the Human Rights Act 1998, to act in a manner which was compatible with Mr Matthews' rights to a fair trial and to respect for their private and family life under Articles 6 and 8 of the European Convention for the Protection of Human Rights and Fundamental Freedoms.

10. The Tribunal reviewed all the material before it and was satisfied on the balance of probabilities that the admissions were properly made.

11. The Tribunal considered the Guidance Note on Sanction (11th Edition – January 2025). In doing so the Tribunal assessed the culpability and harm identified together with the aggravating and mitigating factors that existed. The Tribunal noted that Mr Matthews, having lied to the Firm about the discount on counsel's fees, then attempted to conceal the true position by altering counsel's fee note. Thereafter, he used monies belonging to another client in order to settle counsel's fees. Mr Matthews, the Tribunal found, was solely and wholly responsible for his misconduct. In mitigation, the Tribunal noted the full and early admissions made, Mr Matthews co-operation throughout, and his previous unblemished record. The Tribunal assessed the harm caused to the reputation of the profession as significant and Mr Matthew's culpability was high. The Tribunal was satisfied that the only appropriate and proportionate sanction was to strike Mr Matthews off the Roll. The Tribunal did not find that there were any exceptional circumstances such that this would be a disproportionate sanction. The sanction agreed and proposed by the parties was that Mr Matthews be struck off. Accordingly, the Tribunal approved the proposed sanction.

Costs

12. The parties agreed costs in the sum of £5,000. The Tribunal was satisfied that the agreed amount was reasonable and proportionate in the circumstances. Accordingly, the Tribunal ordered Mr Matthews to pay costs in the agreed sum.

Statement of Full Order

13. The Tribunal ORDERED that the Respondent, TOBY RICHARD MATTHEWS solicitor, be STRUCK OFF the Roll of Solicitors and it further Ordered that he do pay the costs of and incidental to this application and enquiry fixed in the sum of £5,000.00.

Dated this 7th day of August 2026
On behalf of the Tribunal

F Kyriacou

F Kyriacou
Chair

Case No: 12871-2025

IN THE MATTER OF THE SOLICITORS ACT 1974

SOLICITORS REGULATION AUTHORITY

Applicant

and

TOBY RICHARD MATTHEWS

Respondent

DRAFT STATEMENT OF AGREED FACTS AND OUTCOME

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1. By its application dated 21 November 2025, and the statement made pursuant to Rule 12 of the Solicitors (Disciplinary Proceedings) Rules 2019 which accompanied that application, the Solicitors Regulation Authority ("**the SRA**") brought proceedings before the Solicitors Disciplinary Tribunal **("the Tribunal")** against Mr Toby Richard Matthews ("**the Respondent**").

Allegations

2. The allegation against the Respondent, a former solicitor in the firm of Axiom Ince Ltd ("**the Firm**"), is that while in practice as a Director at the Firm:

2.1 On or about 6 May 2022, he amended Counsel's receipt and V.A.T invoice to give the misleading impression to Client A and the Firm that Counsel's fees had been discounted when they had not been discounted and thereby breached any or all of Principles 2, 4 and 5 of the SRA Principles ("**the Principles**") and Paragraph 1.4 of the SRA Code of Conduct for Solicitors, RELs and RFLs ("**the Code for Solicitors**").

Admissions

3. The Respondent admits the allegation.

Agreed facts

4. The following fact and matters, which are relied upon by the SRA in support of the allegation set out within paragraph 2.1 of this statement are agreed between the SRA and the Respondent.

Professional Details

5. The Respondent, who was born on January 1984, is a solicitor having been admitted to the Roll on 1 November 2013. At the time the allegation against him arose he was employed as a director at the Firm.

6. The Respondent holds a practising certificate for the practice year 2025 to 2026 and is not subject to any conditions.

Background

7. On about 16 May 2022 as a result of inquiries made by Daniel Gleek and David Roy of the Firm arising from concerns expressed by Client A in relation to Counsel's fees, a discrepancy was identified in relation to the payment of Counsel's fee in respect of litigation in which Client A was concerned. The Respondent was called to a meeting on 16 May 2022 by Mr Roy and was asked for his explanation. During the meeting the Respondent accepted that he had altered Counsel's "*fee note*" and paid that fee note from the office account of Client B. Mr Roy, in his witness statement dated 7 October 2024 (at paragraph 26) confirmed that the money had been taken from the office ledger of Client B. The Respondent was immediately suspended by the Firm, and an internal disciplinary process started.

Allegation at paragraph 2.1 above - On or about 6 May 2022, the Respondent amended Counsel's receipt and V.A.T invoice to give the misleading impression to Client A and the Firm that Counsel's fees had been discounted when they had not been discounted.

8. The Respondent acted for Client A in proceedings relating to the removal of an executor and, whilst successful in removing him, she was ultimately unsuccessful in a civil claim against the executor resulting in a substantial costs order against her in June 2021. Counsel had been instructed in relation to that litigation. Client A had a number of matters which were being handled by the Firm and sought answers on 25 April 2022 when she sent an email about *inter alia* the ledgers for her various matters and, in particular, in relation to the payment of Counsel's fees in respect of some failed civil litigation.

9. Mr Gleek responded on behalf of the Firm and the Respondent and stated that Counsel's clerk had agreed a fee reduction of £1,200.00 and attached a receipt and VAT invoice dated 6 May 2022 ("receipt") showing no fees owing. However, unknown to Mr Gleek, no discount had been agreed. In order to pretend that such an agreement had been made, the Respondent amended Counsel's receipt by removing a reference to a payment of £2,950.00 made to Counsel on 6 May 2022. The Respondent admitted he had done this in an internal investigation meeting on 16 May 2022 with Mr Gleek and Mr Roy. In addition, at that meeting, the Respondent admitted that he had paid the "*fee note*" for Counsel from Client B's office account.[1]

10. The ledger entry for a different client of the Firm (Client B) shows a payment to Counsel on 6 May 2022 of £2,950. This was followed by a "write off" entry of the same fee on 17 May 2022 when the Firm had discovered the actions of the Respondent. In essence, the Respondent admitted that he had used money from Client B's office account to settle the fee note of Counsel in Client A's matter. In addition, when Client A queried how money in her client account was being used for different matters she was litigating or being advised on by the Firm, she specifically raised the issue of payment to Counsel and identified that she could not see a ledger payment to Counsel.

[1] The document from Counsel's chambers was headed "Receipt and V.A.T. Invoice" but was referred to as the "fee note" during the Firm's internal investigation meeting on 16 May 2022.

11. Before the cost was passed onto Client B, the Firm were able to rectify the issue and there was no deduction from Client B (as per Mr Roy's witness statement at paragraph 26)."

12. Mr Gleek had been brought in to deal with Client A's cases and complaints about the handling of her matters including the litigation which was the subject of this complaint. Mr Gleek assured Client A that Counsel's clerk had agreed to a reduction of Counsel's fee meaning that there had been no ledger payment to him by Client A. To prove that all fees were paid to Counsel, Mr Gleek provided a copy of Counsel's altered receipt dated 6 May 2022. This altered receipt had been created in its altered form by the Respondent.

13. During the Firm's investigation meeting on 16 May 2022, the Respondent admitted he had paid the fee for Counsel from Client B's office account and had altered Counsel's receipt to delete any record of the payment.

14. At a further Firm's investigation meeting on 17 June 2022, the Respondent explained his conduct in more detail. He said he had set up the payment from Client B's ledger. He said he was in a panic and made a spur of the moment decision. He said he intended to pay counsel's fee personally and would have reimbursed Client B. He agreed that Counsel had not agreed to reduce his fee, but he had told Mr Gleek that Counsel's clerk had agreed a reduction.

15. It is for the above reasons that the SRA contends that the Respondent has breached Principles 2, 4 and 5 of the SRA Principles in relation to this allegation and also Paragraph 1.4 of the Code for solicitors.

<u>Non-Agreed Mitigation</u>

16. The following mitigation, which is not agreed by the SRA, is put forward by the Respondent:

15.1 Made full early admissions in respect of the allegation and has never sought to deny his misconduct.

15.2 Has had no prior regulatory involvement with the SRA having been qualified as a solicitor since 2013.

15.3 Has co-operated fully through the SRA investigation.

15.4 There was no personal gain as a result of the misconduct.

15.5 Has been suffering from a long-term mental health condition throughout the period when the misconduct occurred. He has sought and continues to receive therapy in respect of this.

15.6 Has always been remorseful about his conduct.

15.7 It was an isolated incident and not a prolonged trend in conduct.

Sanction proposed & Costs

17. The admitted misconduct is serious and of the highest level. The SRA contends and the Respondent accepts, that the proper penalty in this case is for the Respondent to be struck off the Roll of Solicitors.

18. With respect to costs, it is further agreed that the Respondent should pay the SRA's costs of this matter agreed in the sum of £5,000.00.

Explanation as to why such an order would be in accordance with Tribunal's sanction guidance (11th edition)

19. The Respondent had admitted dishonesty. The Tribunal's Guidance Note on Sanction 11th Edition dated February 2025 ("the Guidance Not on Sanction") states, at paragraph 28:

"*Some of the most serious misconduct involves dishonesty, whether or not leading to criminal proceedings and criminal penalties. A finding that an allegation of dishonesty has been proved will almost invariably lead to striking off, save in exceptional circumstances (see* ***Solicitors Regulation Authority v Sharma [2010] EWHC 2022 (Admin)****)*."

20. In ***Solicitors Regulation Authority v Sharma [2010] EWHC 2022 (Admin)*** at paragraph 13, Coulson J summarised the consequences of a finding of dishonesty by the Tribunal against a solicitor as follows:

"(a) Save in exceptional circumstances, a finding of dishonesty will lead to the solicitor being struck off the Roll … That is the normal and necessary penalty in cases of dishonesty…

(b) There will be a small residual category where striking off will be a disproportionate sentence in all the circumstances …

(c) In deciding whether or not a particular case falls into that category, relevant factors will include the nature, scope and extent of the dishonesty itself, whether it was momentary … or over a lengthy period of time … whether it was a benefit to the solicitor … and whether it had an adverse effect on others…"

21. For the reasons described below, there are no exceptional circumstances here.

22. The seriousness of the misconduct is such that neither a Restriction Order, Reprimand, Fine or Suspension would be a sufficient sanction or in all the circumstances appropriate. There is a need to protect both the public and the reputation of the legal profession from future harm from the Respondent by removing their ability to practise. The protection of the public and the protection of the reputation of the legal profession justifies striking off the Roll.

23. This assessment takes into account that the level of the Respondent's culpability in respect of the allegation above is high as these were serious acts of dishonesty. He told the Firm that Counsel had agreed to a discount of his fees when this was not the case. He sought to conceal the true position from the Firm and Client A by altering Counsel's fee note to give the misleading impression that a discount had been applied to Counsel's fees when it had not. He also paid the monies owed to Counsel from the account of a different client. The misconduct was deliberate. The Respondent acted in breach of a position of trust. He had direct control of the circumstances giving rise to the misconduct. He was an experienced solicitor and was aware of the relevant Principles

24. In terms of harm, the Respondent's conduct departed from the integrity, probity and trustworthiness expected of a solicitor, thus harming the reputation of the legal profession. In the words of Sir Thomas Bingham MR in Bolton v Law Society [1993] EWCA Civ 32 a solicitor must be capable of being "*trusted to the ends of the earth*." The public would not expect a solicitor, who is an officer of the court, to alter a

receipt from Counsel to show that fees had been discounted when they were not, provide false explanations to a client and colleagues and make a payment from a different client's account to settle the fee note of another client. The Respondent's conduct has served to undermine the trust that the public places in the profession. The extent of the harm caused by the Respondent's misconduct could reasonably have been foreseen.

25. The following factors aggravate the seriousness of the Respondent's misconduct:

- the Respondent was an experienced solicitor;
- the misconduct involves dishonesty;
- the misconduct was deliberate;
- the misconduct involved the concealment of wrongdoing; and
- the Respondent knew or ought reasonably to have known that the conduct complained of was in material breach of obligations to protect the public and the reputation of the legal profession.

26. The following factors mitigate the seriousness of the Respondent's misconduct:

- the Respondent made open and frank admissions at an early stage and has cooperated with the SRA; and
- save for the misconduct highlighted the Respondent has no regulatory disciplinary history.

27. Accordingly, the fair and proportionate penalty in this case is for the Respondent to be struck off the Roll of Solicitors. The seriousness of his conduct is such that a lesser sanction would be inappropriate, and a strike off is required for the protection of the public and the reputation of the legal profession.

Signed:

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Ms Shubhaa Krishnan
Head of Legal and Enforcement, on behalf of the SRA
Date: 4 August 2026

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Mr Toby Richard Matthews (Respondent)
Date: 03 Aug 2026