

Moore Kingston Smith – Complaints Procedure

We want to give you the best possible service. However, if at any point you become unhappy or concerned about the service we have provided then you should inform us immediately so that we can do our best to resolve the problem.

In the first instance it may be helpful to contact the client service partner who is working on your case to discuss your concerns and we will endeavour to address any issues at this stage. However, if you would like to make a formal complaint then our full complaints procedure is set out below:

Clients are informed of Moore Kingston Smith's complaints procedure in the initial Letter of Engagement prior to work being undertaken: we are required by our regulators to notify all clients of the procedure to follow in the unlikely event that you have a complaint about the service we provide. As stated above, in the first instance you will normally wish to discuss the matter with your client service partner. However, any unresolved complaint should be set out in writing and sent to the Graham Tyler, the firm's Chair, by email to: gtyler@mks.co.uk. If you wish to complain about our legal work or our bill for legal services, you may also wish to contact our Head of Legal Services. The relevant contact details can be found in our engagement letter for Legal Services.

On receipt of a formal complaint, the Chair will aim to acknowledge the complaint within one working day. The Chair will allocate a Partner to investigate each case (the "Investigating Partner") who will be completely removed from the client to ensure neutrality and independence in their review.

Investigating Partners must investigate the matter promptly. If the complaint cannot be completed in a prompt manner, a deadline must be agreed with the Chair and the client must be informed of the delay and the reasons for the delay.

The response to the complainant will include details of the independent review, whether the complaint is upheld and any remedial action to follow if applicable.

Analysis is completed regularly to ensure that the complaints system is effective and fit for purpose, with the aim of minimising the reoccurrence of any similar complaint. You as the client will not be charged for the time incurred in handling your complaint.

We aim to investigate any complaint carefully and promptly, and if we do not answer it to your satisfaction you may take the matter up with the Institute of Chartered Accountants in England and Wales (ICAEW) or the Solicitors Regulation Authority (SRA), depending on the nature of your complaint and the service provided. For further information about our complaints procedures for legal matters, including the right to complain to the Legal Ombudsman, please refer to the Terms and Conditions attached to our engagement letter for Legal Services.

If you are not sure whether the ICAEW or SRA is most appropriate to consider an unresolved complaint we will endeavour to help you decide.