Privacy Policy

Contact details

1. The Data Protection officer is Claire Allen, who can be contacted about anything to do with your personal data and data protection, including to make a subject access request, using the following details:

   Email address: claire@team4bookkeeping.co.uk
   Postal address: The Roller Mill, Mill Lane, Uckfield, East Sussex, TN22 5AA
   Telephone number: 01825 763378

Introduction

1. The Data Protection Act 2018 (DPA) and the General Data Protection Regulation (GDPR) requires organisations that process personal data to meet certain legal obligations. We are a data controller within the meaning of the Act and we process personal data.
2. We are committed to complying with the requirements of the DPA and GDPR. As a result we confirm that personal information we process will only be held (or otherwise processed) to the extent necessary in order to provide the agreed professional services and for any other purpose specifically agreed.

Information collected

1. We are entering into a contract with you and will be processing data in order to fulfil our contractual obligations. In order to provide the agreed services we need to collect, retain and process personal data about you. This data is needed in order to:
   i. Take you on and retain you as a client according to the provisions of UK laws and professional regulations (eg anti-money laundering requirements).
   ii. Prepare and file accounts and tax returns
   iii. Provide advice on tax and national insurance liabilities
   iv. Provide ad hoc advice.
2. If the information required is not provided, we may not be able to provide the required services which would trigger the disengagement provisions in the terms and conditions.
3. The personal data that we will collect and process will include:
   i. Names and addresses
   ii. Email addresses
   iii. Telephone numbers
   iv. Information held by HMRC
   v. Information required to prepare tax returns
   vi. Information required to prepare your accounts
   vii. Correspondence between us

How information is collected

1. We collect information that is supplied about you from:
   i. You
   ii. A spouse/partner
   iii. HMRC
   iv. Your organisation
   v. Electronic ID verification providers
   vi. Other third parties (eg banks, investment managers etc) as authorised by you.

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How your information is used

1. We may use information we hold about you:
    i. to provide services under the contract in force between us
    ii. to contact you about other services we provide which may be of interest to you if you have consented to us doing so.
    iii. to meet other legal and regulatory requirements.
    iv. for other legitimate interests.
2. We will retain records based on our retention policy so that we can defend ourselves against potential legal claims or disciplinary action which can be brought within statutory time limits.
3. We may also use information from other people or organisations when carrying out these activities.
4. There is no automated decision-making involved in the use of your information and therefore no data portability.
5. Where we use subcontractors they will comply with General Data Protection Regulation (GDPR) requirements.
6. **Lawful basis for processing personal data**
7. Personal data may be processed on a contract basis under the engagement letter and provision of services agreements.
8. Personal data may be processed on a consent basis when meeting clients' wider expectations of my/our professional relationship.
9. Personal data may be processed on the legal obligations and/or public interest bases in order to comply with legal requirements.
10. Personal data may be processed in order to further our legitimate interests.

Transferring personal data outside the United Kingdom (UK)

1. We will not transfer the personal data we collect about you outside of the UK.
2. While we will not directly transfer your personal data outside the UK, we may use software companies who do this to process personal data on your behalf. A list of these companies is available on request and the individual privacy policy of each company can be found on their company website.

Information which may be given to others

1. In order for us to provide the agreed services, we may provide personal data about you to:
    i. HMRC
    ii. other third parties you require us to correspond with (for example, finance providers, pension providers (including auto-enrolment) and investment brokers.
    iii. subcontractors who are bound by the same professional and ethical obligations as the principals and employees of the practice
    iv. an alternate appointed by us in the event of incapacity or death
    v. tax insurance providers

vi. professional indemnity insurers
vii. our professional body Institute of Certified Bookkeepers (ICB) or an external reviewer in relation to quality assurance.

2. We need to give information to these other parties in order to fulfil our contractual obligations to you and therefore it is not possible to opt out of the provision of information to these parties. If you ask us not to provide information we may need to cease to act.

3. If the law allows or requires during the period of our contractual arrangements or after we have ceased to act we may give information about you to:

   i. the police and law enforcement agencies
   ii. courts and tribunals
   iii. the Information Commissioner's Office (ICO).

4. In addition, after we have ceased to act we may give information about you to:

   i. our professional indemnity insurers or legal advisers where we need to defend ourselves against a claim
   ii. our professional disciplinary body where a complaint has been made against us in order to defend ourselves against a claim.
   iii. your new advisers or other third parties you ask us to give information to.

Data security

1. We have put in place appropriate and proportionate security measures to address the risk of personal data being lost, used, altered or accessed in an unauthorised way. We limit access to personal data to those who have a business need to access it, and who will only process the personal data on our instructions.

2. Nevertheless, no data transmission over the internet, or any other network, can ever be regarded as wholly secure, and we have in place measures to deal with any suspected breach of data security. Those measures include policies and procedures, which are periodically reviewed to ensure they are effective and fit for purpose.

Retention of information

1. When acting as a data controller and in accordance with recognised good practice within the tax and accountancy sector we will retain all of records relating to you as follows:

   i. Where tax returns and accounts have been prepared it is our policy to retain information for seven years from the end of the tax year to which the information relates.
   ii. Where ad hoc advisory work has been undertaken it is our policy to retain information for seven years from the date the business relationship ceased.
   iii. Where we have an ongoing client relationship permanent information (the data supplied by you and others which is needed for more than one year's tax and accounts compliance) including, for example, capital gains base costs and claims and elections submitted to HMRC, are retained throughout the period of the relationship but will be deleted seven years after the end of the business relationship unless we are asked to retain it for a longer period by our clients.
   iv. Under the Money Laundering Regulations (MLR 2017) personal data must normally be destroyed within specified time limits but where contractual agreement is in place this is taken as agreement under Regulation 40 (5) MLR 2017 to retain records for the longer period of seven years.

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Requesting information held about you (the right to access)

1. Requests to see records and other related information that the firm holds about you are known as 'subject access requests' (SAR). We have set out further details on SARs below.

Requests in writing

1. Please provide all requests in writing to the individual at the top of this notice.
2. To help provide the information on a timely basis you may need to provide copies of id and proof of address.
3. **Asking someone else to make a subject access request on your behalf**
   You can ask someone else to request information on your behalf – for example, a friend, relative or solicitor. We must have your authority to do this. This is usually a letter signed by you stating that you authorise the person concerned to write to for information about you, and/or receive our reply.

When we won't release information

1. The law allows us to refuse your request for information in certain circumstances – for example, if you have previously made a similar request and there has been little or no change to the data since the original request.
2. The law also allows us to withhold information where, for example, release would be likely to:
   i. prejudice the prevention or detection of crime
   ii. prejudice the apprehension (arrest) or prosecution of offenders
   iii. prejudice the assessment or collection of any tax or duty
   iv. reveal the identity of another person, or information about them.
3. Where we are unable to consent to your request we will set out the reasons in writing.

Putting things right (the right to rectification)

1. Should information you have previously supplied to us be incorrect, please inform us immediately so we can update and amend the information we hold.

Deleting your records (the right to erasure)

1. In certain circumstances it is possible for you to request us to erase your records and further information is available on the ICO website (www.ico.org.uk). If you would like your records to be erased, please inform us immediately and we will consider your request. In certain circumstances we have the right to refuse to comply with a request for erasure and if applicable we will supply you with the reasons for refusing your request.

Restrictions on processing (the right to restrict processing and the right to object)

1. In certain circumstances you have the right to 'block' or suppress the processing of personal data or to object to the processing of that information. For further information refer to the ICO website (www.ico.org.uk). Please inform us immediately if you want us to cease to process your information or you object to processing so that we can take the appropriate action.

Withdrawal of consent

1. Where you have consented for us to contact you with details of other services we provide we may continue to process your data and contact you for that purpose after our contractual relationship ends. You may withdraw consent for the firm to contact you in relation to details of other services we provide at any time during the performance of the contract or thereafter. We will then cease to process your data but only in connection with contacting you with details of other services we provide. Note that the withdrawal of consent does not make the other bases on which we are processing your data unlawful. We will therefore still continue to process your data under the terms of our contract and for other reasons set out in this privacy notice.

Obtaining and reusing personal data (the right to data portability)

1. The right to data portability only applies:
    i. to personal data an individual has provided to a controller;
    ii. where the processing is based on the individual's consent or for the performance of a contract; and
    iii. when processing is carried out by automated means
2. You may be able to request your personal data in a format which enables it to be provided to another organisation. We will respond to any requests made without undue delay and within one month. We may extend the period by a further two months where the request is complex or a number of requests are received but we will inform you within one month of the receipt of the request and explain why the extension is necessary.

Complaints

1. If you have any questions or concerns regarding our processing of personal data, you can complain to us as set out in the terms and conditions. If you are dissatisfied with the response, then you can refer to the ICO.

    Information Commissioner's Office
    Wycliffe House
    Water Lane
    Wilmslow
    Cheshire
    SK9 5AF

2. You can also complain to our professional body - Institute of Certified Bookkeepers (ICB) as set out in the terms and conditions.