

PRIVACY NOTICE FOR CLIENTS AND POTENTIAL CLIENTS

Catherine Smith Accountants Ltd respects your privacy and is committed to protecting your personal data. This privacy notice informs you how we look after your personal data when you are a client or a potential client and about your privacy rights.

1. Controller

Catherine Smith Accountants Ltd is a company incorporated in England and Wales, Company Number 13965626. Our ICO registration number is ZB323312.

Our offices are at Penstraze Business Centre, Penstraze, Chacewater, Truro, TR4 8PN and our phone number is 01872 279527.

We are the controller and responsible for your personal data when you use the following services:

- Annual Accounts
- Corporation tax calculations and returns.
- VAT returns/Making Tax Digital (MTD)
- Self-Assessment

We are a processor when you use the following services:

- XERO setup, and training
- Payroll
- Book-keeping
- Integration with stock management and online retail systems
- Company secretarial

2. The data we collect about you

Personal data means any information about an individual from which that person can be identified. It does not include data where the identity has been removed (anonymous data).

We use different methods to collect data from and about you including through:

Direct interactions

You may give us your personal data by filling in forms or by corresponding with us by post, phone, email or otherwise. This includes personal data you provide when you:

- apply for further information about our services using our contact form or otherwise;
- subscribe to our information emails;
- request marketing to be sent to you; or

- give us some feedback.

Automated technologies or interactions

As you interact with our website, we will collect data about your device, your browsing actions and patterns when you consent to our use of cookies.

Third parties or publicly available sources

We may receive personal data about you from various third parties and public sources including those set out below:

- The Land Registry;
- Companies House;
- The Insolvency Service;
- Electoral Roll; and
- Other professionals, including surveyors, other accountants, solicitors or barristers.

Our primary goal in collecting personal data from you is to help us:

- verify your identity
- comply with our legal obligations
- deliver our services
- improve, develop and market new services
- investigate or settle enquiries or disputes
- comply with any applicable law, court order, other judicial process, or the requirements of a regulator; and
- enforce our agreements with you

Individual clients

If you are an individual client in receipt of our services or prospective individual client, we will collect the following data:

- Name and job title
- Address, email, and phone number
- Gender and date of birth
- Contact information including the company you work for and email address, where provided
- Financial information
- Payment information, if necessary

- Information that you provide to us as part of us providing the services to you, which depends on the nature of your instructions to us
- Relevant information, such as proof or address or identity, as required by anti-money laundering regulations and as part of our client intake procedures. The sources for such verification may comprise documentation which we request from you or through the use of online sources or both.
- Other information relevant to provision of our services

We need to check that you are using our services legally. To do this, we have a provider that performs our AML and fraud checks.

We need this data in order to provide you with our services; without it, we are unable to provide our services to you. We will continue to process personal data to satisfy our client due diligence obligations throughout the time that you are our client.

Corporate clients

When we are engaged by corporate entities, those instructors are not data subjects. However, as part of such instructions, personal data may be provided to us (e.g. personal data relating to any of our corporate client's, or prospective client's, officers or personnel).

We will ask you to provide us with personal data of the owners, directors, partners and persons with significant control of the business and we may require you to provide us with additional personal data as you use our services.

We will collect, store and process the following personal data of the above -named individuals:

- full name;
- email address;
- date of birth;
- home address;
- proof of address;
- proof of identity; and
- other client due diligence information as required to on-board the company and meet our legal requirements, such as anti-money laundering and fraud prevention.

We need to check that you are using our services legally. To do this, we have a provider that performs our AML and fraud checks.

We need this data in order to provide you with our services. Without it, we are unable to provide our services to you. We will continue to process personal data to satisfy our client due diligence obligations throughout the time that you are our client.

For all sole traders, limited companies or partners in unincorporated partnerships we will also collect:

Billing information, including bank account information and payment information.

Third parties

We might also need to process personal data in relation to other third parties instructed either by our own clients or other persons or companies involved with us providing the services to our client.

This is a non-exhaustive list which is reflective of the varied nature of the personal data processed as part providing our services.

If you fail to provide personal data

Where we need to collect personal data by law, or under the terms of a contract that we have with you, and you fail to provide that data when requested, we may not be able to perform the contract we have or are trying to enter into with you (for example, to provide you with services). In this case, we may have to cancel a service that you have with us but we will notify you if this is the case at the time.

3. How do we use your personal data and what is our legal basis

We may use your information for the following purposes:

- **Website enquiries**

Our website allows you to request information about our services using an electronic enquiry form. Contact information is required in each case, together with details of other personal data that is relevant to your service enquiry. This information is used to enable us to respond to your requests.

What is our legal basis?

We are using your data with your consent to respond to your enquiry.

- **Fulfilment of services**

We collect and maintain personal data that you voluntarily submit to us to enable us to provide our services.

What is our legal basis?

It is necessary for us to process your information to perform our obligations in accordance with any contract that we may have with you.

It is in our legitimate interest or a third party's legitimate interest to use your personal data in such a way to ensure that we provide the very best client service we can to you or others.

- **Legal compliance**

We use your personal data to comply with our legal obligations (including anti-money laundering, conflicts or similar obligations).

- *What is our legal basis?*

- It is our legal obligation to use your personal data to comply with any legal obligations imposed upon us.

- **Marketing communications**

For clients and prospects, we use your personal data to send you information about our services which may be of interest to you.

- *What is our legal basis?*

- It is in our legitimate interest to use your personal data for marketing purposes and you can unsubscribe at any time.

4. Who do we share your personal data with

We may share personal data with a variety of the following categories of third parties as necessary:

- Our professional advisers such as lawyers (legal basis – legitimate interest)
- Professional indemnity or other relevant insurers - (legal basis – legitimate interest)
- Regulators/tax authorities/corporate registries - (legal basis – legal obligation)
- Outsourced consultants – (legal basis – legitimate interest)
- Third parties to whom we outsource certain services such as, without limitation, IT systems or software providers, IT support service providers, document and information storage providers (legal basis – legitimate interest)
- Third party service providers to assist us with client insight analytics, such as Google Analytics – (legal basis – consent)

Please note this list is non-exhaustive and there may be other examples where we need to share with other parties in order to provide our services as effectively as we can.

We conduct an appropriate level of due diligence and put in place contractual documentation in relation to any sub-contractor to ensure that they process personal data appropriately and according to our legal and regulatory obligations.

5. International transfers

Our software platforms store your data in countries other than the UK, including the USA, Canada, Australia and New Zealand. These countries may have data protection rules that are different from the UK. When our software platforms transfer data to these countries, they use approved Standard Contractual Clauses, which have been approved by the EU Commission for data transfers.

In addition, we use accountants in India and we have a data sharing agreement and Standard Contractual Clauses with them.

6. Data security

We are committed to keeping the personal data provided to us secure and we have implemented appropriate information security policies, rules and technical measures to protect the personal data that we have under our control from unauthorised access, improper use or disclosure, unauthorised modification and unlawful destruction or accidental loss.

All of our partners, employees, consultants, workers and data processors (i.e. those who process your personal data on our behalf, for the purposes listed above), who have access to, and are associated with the processing of personal data, are obliged to respect the confidentiality of such personal data.

7. Retention of personal data

By law, we have to keep basic information about our clients (including contact, identity, financial and file information) for a minimum of seven years after they cease being clients.

8. How to access your information and your other rights

You have the following rights in relation to the personal data we hold about you:

- **Your right of access**
If you ask us, we'll confirm whether we're processing your personal data and, if necessary, provide you with a copy of that personal data (along with certain other details). If you require additional copies, we may need to charge a reasonable fee.
- **Your right to rectification**
If the personal data we hold about you is inaccurate or incomplete, you are entitled to request to have it rectified. If you are entitled to rectification and if we've shared your personal data with others, we'll let them know about the rectification where possible. If you ask us, where possible and lawful to do so, we'll also tell you who we've shared your personal data with so that you can contact them directly.
- **Your right to erasure**
You can ask us to delete or remove your personal data in some circumstances such as where we no longer need it or if you withdraw your consent (where applicable). If you are entitled to erasure and if we've shared your personal data with others, we'll let them know about the erasure where

possible. If you ask us, where it is possible and lawful for us to do so, we'll also tell you who we've shared your personal data with so that you can contact them directly.

- **Your right to restrict processing**

You can ask us to 'block' or suppress the processing of your personal data in certain circumstances, such as where you contest the accuracy of that personal data or you object to us. If you are entitled to restriction and if we've shared your personal data with others, we'll let them know about the restriction where it is possible for us to do so. If you ask us, where it is possible and lawful for us to do so, we'll also tell you who we've shared your personal data with so that you can contact them directly.

- **Your right to data portability**

You have the right, in certain circumstances, to obtain personal data you've provided us with (in a structured, commonly used and machine readable format) and to reuse it elsewhere or to ask us to transfer this to a third party of your choice.

- **Your right to object**

You can ask us to stop processing your personal data, and we will do so, if we are:

- relying on our own or someone else's legitimate interests to process your personal data, except if we can demonstrate compelling legal grounds for the processing; or
- processing your personal data for direct marketing purposes.

- **Your right to withdraw consent**

If we rely on your consent (or explicit consent) as our legal basis for processing your personal data, you have the right to withdraw that consent at any time.

- **Your right to lodge a complaint with the ICO**

If you have a concern about any aspect of our privacy practices, including the way we've handled your personal data, you can report it to the Information Commissioner's Office (**ICO**) (www.ico.org.uk). We would, however, appreciate the chance to deal with your concerns before you approach the ICO so please contact us in the first instance.

Please note that some of these rights may be limited where we have an overriding interest or legal obligation to continue to process the data or where data may be exempt from disclosure due to reasons of legal professional privilege or professional secrecy obligations.