

# Privacy Policy

## Introduction

This document refers to personal data, which is defined as information concerning any living person (a natural person who hereafter will be called the Data Subject) that is not already in the public domain.

The Data Protection Act 2018 (DPA 2018) and the General Data Protection Regulation (GDPR) impose certain legal obligations in connection with the processing of personal data and seeks to protect and enhance the rights of data subjects. These rights cover the safeguarding of personal data, protection against the unlawful processing of personal data and the unrestricted movement of personal data within the EU. It should be noted that GDPR does not apply to information already in the public domain.

We may amend this privacy notice from time to time. If we do so, we will supply you with and /or otherwise make available to you, a copy of the amended privacy notice.

Acre Accountancy is a data controller within the meaning of the GDPR and we process personal data. We are pleased to provide the following Privacy Policy:

## Personal Data

Acre Accountancy uses the information collected from you to provide quotations, make telephone contact, write or email you information which Acre Accountancy believes may be of interest to you and your business. When you make initial contact, you consent to Acre Accountancy commencing a dialogue with you and holding personal information that you provide to us.

Some personal data may also be collected about you from forms you complete, from records of our correspondence, phone calls and meetings.

We intend to process personal data for the following purposes:

- To enable us to supply professional services to you as our client
- To fulfil our obligations under relevant laws in force from time to time (e.g. the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (MLR 2017))
- To comply with professional obligations to which we are subject as a member of the Association of Chartered Certified Accountants (ACCA)
- To use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings
- To enable us to invoice you for our services and investigate/address any attendant fee disputes that may have arisen
- To contact you about other services we provide which may be of interest to you if you have consented to us doing so

Any information Acre Accountancy holds about you and your business encompasses all the details we hold about you including any third-party information we have obtained about you from public sources and other sources such as:

- ACCA, our regulatory body (legal obligation)
- Agents and advisers who we use to help with future business planning or tax planning (with your consent)
- HM Revenue & Customs (legal obligation)
- Credit providers (with your consent)
- Fraud prevention government agencies (legal obligation)
- Solicitors (with your consent)
- Financial advisers (with your consent)
- Payroll providers (with your consent)
- Book keepers (with your consent)
- Banks (with your consent)
- Insurers (with your consent)
- Other organisations that you may choose to form alliances with so as to continue to provide our services to you. (with your consent).

If the law allows or requires us to do so, we may share your personal data with:

- the police and law enforcement agencies
- courts and tribunals
- the Information Commissioner's Office (ICO)

## Disclosure

Acre Accountancy may on occasions pass your Personal Information to these third parties exclusively to process work on your behalf. Acre Accountancy requires these parties to agree to process this information based on our instructions and requirements consistent with this Privacy Notice and GDPR.

Acre Accountancy do not pass on information gained from your engagement with us without your consent. However, we may disclose your Personal Information to meet legal obligations, regulations or valid governmental request. We may also enforce our Terms and Conditions, including investigating potential violations of its Terms and Conditions to detect, prevent or mitigate fraud or security or technical issues; or to protect against imminent harm to the rights, property or safety of Acre Accountancy, its clients and/or the wider community.

If you ask us not to share your personal data with such third parties, we may need to cease to act on your behalf.

It is a requirement of our contract with you that you provide the information that we request. If you do not provide the information that we request, we may not be able to provide professional

services to you. If this is the case, we will not be able to commence acting or will need to cease to act.

Our website may use cookies, which is a string of information that a website stores on a visitor's computer, and that the visitor's browser provides to the website each time the visitor returns. Website visitors who do not wish to have cookies placed on their computers should set their browsers to refuse cookies before using our website.

### Legal basis for processing any personal data

To meet Acre Accountancy's contractual obligations to provide professional accountancy services to clients and potential clients at the time you instructed us to act. This involves sending you our firm's letter of engagement together with our terms and conditions which is necessary for the performance of our contract with you, sending information for statutory purposes to Companies House and disclosures to HMRC. We will also request photo I.D. for client verification purposes to comply with money laundering regulations to which we are subject (MLR 2017).

### Legitimate interests for processing any personal data

To promote consultancy, accountancy and tax services offered by Acre Accountancy. For example, periodically we send out tax budget summaries, tax rate cards or seminar invitations and any other relevant information because we have a duty of care to keep you up to date with new regulations that you should be aware about.

### Consent

Through agreeing to this privacy notice you are consenting to Acre Accountancy processing your personal data for the purposes outlined. You can withdraw consent at any time by emailing [mail@acreaccountancy.co.uk](mailto:mail@acreaccountancy.co.uk) or writing to us, see last section for full contact details.

### Retention Policy

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

- Where tax returns have been prepared it is our policy to retain information for 6 years from the end of the tax year to which the information relates
- Where ad hoc advisory work has been undertaken, it is our policy to retain information for 6 years from the date the business relationship ceased
- Where we have an ongoing client relationship, data which is needed for more than one year's tax compliance (e.g. capital gains base costs and claims an elections submitted to HMRC) is retained throughout the period of the relationship, but will be deleted 6 years after the end of the business relationship unless you as our client ask us to retain it for a longer period.

Our contractual terms provide for the destruction of documents after 6 years and therefore agreement to the contractual terms is taken as agreement to the retention of records for this period, and to their destruction thereafter.

You are responsible for retaining information that we send to you (including details of capital gains base costs and claims and elections submitted) and this will be supplied in the form agreed between us. Documents and records relevant to your tax affairs are required by law to be retained by you as follows:

Individuals, trustees and partnerships

- With trading or rental income: five years and 10 months after the end of the tax year
- Otherwise: 22 months after the end of the tax year.

Companies, LLPs and other corporate entities

- Six years from the end of the accounting period.

When the contract is ended, we may issue a disengagement letter that will be kept on file for up to twenty years.

## Data storage

Data is held in the UK using multiple servers. Acre Accountancy does not store personal data outside the UK.

## Your rights as a data subject

At any point whilst Acre Accountancy is in possession of or processing your personal data, all data subjects have the following rights:

- **Right of access** – you have the right to request a copy of the information that we hold about you.
- **Right of rectification** – you have a right to correct data that we hold about you that is inaccurate or incomplete. Please inform us immediately so we can correct and/or complete it.
- **Right to be forgotten** – in certain circumstances you can ask for the data we hold about you to be erased from our records.
- **Right to restriction of processing** – where certain conditions apply you have a right to restrict the processing.
- **Right of portability** – in certain circumstances, you have the right to have the data we hold about you transferred to another organisation.
- **Right to object** – in certain circumstances, you have the right to object to certain types of processing such as direct marketing.
- **Right to object to automated processing, including profiling** – you also have the right not to be subject to automated processing or profiling.

In the event that Acre Accountancy refuses your request under rights of access, we will provide you with a reason as to why, which you have the right to legally challenge.

## You can request the following information:

- Identity and the contact details of the person or organisation that has determined how and why to process your data.

- The purpose of the processing as well as the legal basis for processing.
- If the processing is based on the legitimate interests of Acre Accountancy or a third party, information about those interests.
- The categories of personal data collected, stored and processed.
- Recipient(s) or categories of recipients that the data is/will be disclosed to.
- How long the data will be stored.
- Details of your rights to correct, erase, restrict or object to such processing.
- Information about your right to withdraw consent at any time.
- How to lodge a complaint with the supervisory authority (Data Protection Regulator).
- The source of personal data if it wasn't collected directly from you.
- Any details and information of automated decision making, such as profiling, and any meaningful information about the logic involved, as well as the significance and expected consequences of such processing.

### To access what personal data is held, identification will be required

Acre Accountancy will accept the following forms of ID when information on your personal data is requested: driving license, passport, birth certificate, national insurance number or other personal reference numbers, for example your tax reference number or VAT registration number. If Acre Accountancy is dissatisfied with the quality of ID, further information may be sought before personal data can be released.

All requests should be made to [mail@acreaccountancy.co.uk](mailto:mail@acreaccountancy.co.uk) or by phoning 01432 266270 or writing to us at the address further below.

### Complaints

In the event that you wish to make a complaint about how your personal data is being processed by Acre Accountancy, you have the right to complain. If you do not get a response within 30 days you can complain to the Data Protection Regulator.

The details for each of these contacts are:

#### **Acre Accountancy Limited**

Unit 2 Foley Works, Foley Trading Estate, Hereford, HR1 2SF.  
Telephone 01432 266270 or email [mail@acreaccountancy.co.uk](mailto:mail@acreaccountancy.co.uk)

Data Protection Regulator:

#### **Information Commissioner's Office**

<http://ico.org.uk/>