

GENERAL DATA PROTECTION REGULATIONS (GDPR)

1. What is the purpose of this document?

Fraser CGA Accountancy is committed to protecting the privacy and security of your personal information. This privacy notice describes how we collect and use personal information about you during and after your working relationship with us, in accordance with the General Data Protection Regulation (GDPR). It applies to all clients.

Fraser CGA Accountancy is a "data controller and processor". This means that we are responsible for deciding how we hold and use personal information about you. We are required under data protection legislation to notify you of the information contained in this privacy notice.

This notice applies to current and former clients. This notice does not form part of any other contract to provide services. We may update this notice at any time. It is important that you read this notice, together with any other privacy notice we may provide on specific occasions when we are collecting or processing personal information about you, so that you are aware of how and why we are using such information.

2. Data protection principles

We will comply with data protection law. This says that the personal information we hold about you must be:

- 1) Used lawfully, fairly and in a transparent way.
- 2) Collected only for valid purposes that we have clearly explained to you and not used in any way that is incompatible with those purposes.
- 3) Relevant to the purposes we have told you about and limited only to those purposes.
- 4) Accurate and kept up to date.
- 5) Kept only as long as necessary for the purposes we have told you about.
- 6) Kept securely.

3. The kind of information we hold about you

Personal data, or personal information, 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). There are "special categories" of more sensitive personal data which require a higher level of protection.

We may collect, store, and use the following categories of personal information about you:

- Personal contact details such as name, title, addresses, telephone numbers, and personal email addresses.
- Date of birth.
- Gender.
- Marital status and dependants.
- Next of kin and emergency contact information.
- National Insurance number.
- Bank account details, payroll records and tax status information.

4. How is your personal information collected?

We collect personal information from you, for example, if you request information, purchase or use our services. We may ask you to provide information such as your name, date of birth, address, phone number, email address, user name and password, and information about your device. Not all the personal information Fraser CGA Accountancy holds about you will always come directly from you. It may, for example, come from your employer, other organisations to which you belong, or a professional service provider such as your financial adviser or solicitor, if they use our services. We share personal information with others only as described in this statement, or when we believe that the law permits or requires it. Occasionally we collect and process what may be considered sensitive personal information.

5. How we will use information about you

We will only use your personal information when the law allows us to. Most commonly, we will use your personal information in the following circumstances:

- 1) Where we need to perform the contract we have entered into with you.
- 2) Where we need to comply with a legal obligation.
- 3) Where it is necessary for our legitimate interests (or those of a third party) and your interests and fundamental rights do not override those interests.
- 4) We may also use your personal information in the following situations, which are likely to be rare:
 - a) Where we need to protect your interests (or someone else's interests).
 - b) Where it is needed in the public interest or for official purposes.

Situations in which we will use your personal information

We need all the categories of information in the list above (see the kind of information we hold about you) primarily to allow us to perform our contract with you and to enable us to comply with legal obligations. In some cases, we may use your personal information to pursue legitimate interests of our own or those of third parties, provided your interests and fundamental rights do not override those interests. The situations in which we will process your personal information are listed below:

- 1) Liaising with your financial adviser provider or HMRC
- 2) Administering the contract we have entered into with you.
- 3) To prevent fraud.

Some of the above grounds for processing will overlap and there may be several grounds which justify our use of your personal information.

If you fail to provide personal information

If you fail to provide certain information when requested, we may not be able to perform the contract we have entered into with you or we may be prevented from complying with our legal obligations.

Change of purpose

We will only use your personal information for the purposes for which we collected it, unless we reasonably consider that we need to use it for another reason and that reason is compatible with the original purpose. If we need to use your personal information for an unrelated purpose, we will notify you and we will explain the legal basis which allows us to do so. Please note that we may process your personal information without your knowledge or consent, in compliance with the above rules, where this is required or permitted by law.

6. How we use particularly sensitive personal information

"Special categories" of particularly sensitive personal information require higher levels of protection. We need to have further justification for collecting, storing and using this type of personal information. We may process special categories of personal information in the following circumstances:

- 1) In limited circumstances, with your explicit written consent.
- 2) Where we need to carry out our legal obligations and in line with our privacy standard.
- 3) Where it is needed in the public interest, such as for equal opportunities monitoring and in line with our privacy standard.
- 4) Less commonly, we may process this type of information where it is needed in relation to legal claims or where it is needed to protect your interests (or someone else's interests) and you are not capable of giving your consent, or where you have already made the information public. We may also process such information about members or former members during legitimate business activities with the appropriate safeguards

Do we need your consent?

We do not need your consent if we use special categories of your personal information in accordance with our written policy to carry out our legal obligations or exercise specific rights in the field of accountancy law. In limited circumstances, we may approach you for your written consent to allow us to process certain particularly sensitive data. If we do so, we will provide you with full details of the information that we would like and the reason we need it, so that you can carefully consider whether you wish to consent. You should be aware that it is not a condition of your contract with us that you agree to any request for consent from us.

7. Data sharing

We may have to share your data with third parties, including third party service providers and other entities in the group like IRIS, Sage, HMRC, your Financial Adviser. We require third parties to respect the security of your data and to treat it in accordance with the law. We may transfer your personal information outside the EU for any of the purposes described in this notice. If we do, you can expect a similar degree of protection in respect of your personal information.

Why might you share my personal information with third parties?

We may share your personal information with third parties where required by law, where it is necessary to administer the working relationship with you or where we have another legitimate interest in doing so.

Which third party service providers process my personal information?

"Third parties" includes third party service providers (including contractors and designated agents) and other entities within our group. The following activities are carried out by third party service providers: payroll, pension administration, benefits provision and administration, IT services.

What about other third parties?

We may share your personal information with other third parties, for example in the context of the possible sale or restructuring of the business. We may also need to share your personal information with a regulator or to otherwise comply with the law.

8. Data retention

How long will you use my information for?

We will only retain your personal information for as long as necessary to fulfil the purposes we collected it, including for the purposes of satisfying any legal, accounting, or reporting requirements. To determine the appropriate retention period for personal data, we consider the amount, nature, and sensitivity of the personal data, the potential risk of harm from unauthorised use or disclosure of your personal data, the purposes for which we process your personal data and whether we can achieve those purposes through other means, and the applicable legal requirements. In some circumstances we may anonymise your personal information so that it can no longer be associated with you, in which case we may use such information without further notice to you. Once you are no longer a client of the company we will retain and securely destroy your personal information in accordance with applicable laws and regulations.

9. Rights of access, correction, erasure, and restriction

Your duty to inform us of changes

It is important that the personal information we hold about you is accurate and current. Please keep us informed if your personal information changes during your working relationship with us.

Your rights in connection with personal information

Under certain circumstances, by law you have the right to:

- 1) Request access to your personal information (commonly known as a "data subject access request"). This enables you to receive a copy of the personal information we hold about you and to check that we are lawfully processing it.
- 2) Request correction of the personal information that we hold about you. This enables you to have any incomplete or inaccurate information we hold about you corrected.
- 3) Request erasure of your personal information. This enables you to ask us to delete or remove personal information where there is no good reason for us continuing to process it. You also have the right to ask us to delete or remove your personal information where you have exercised your right to object to processing (see below).
- 4) Object to processing of your personal information where we are relying on a legitimate interest (or those of a third party) and there is something about your situation which makes you want to object to processing on this ground. You also have the right to object where we are processing your personal information for direct marketing purposes.
- 5) Request the restriction of processing of your personal information. This enables you to ask us to suspend the processing of personal information about you, for example if you want us to establish its accuracy or the reason for processing it.

If you want to review, verify, correct or request erasure of your personal information, or object to the processing of your personal data, or request that we transfer a copy of your personal information to another party, please contact the Data Protection Officer (DPO) in writing (see below).

No fee usually required

You will not have to pay a fee to access your personal information (or to exercise any of the other rights). However, we may charge a reasonable fee if your request for access is clearly unfounded or excessive. Alternatively, we may refuse to comply with the request in such circumstances.

What we may need from you

We may need to request specific information from you to help us confirm your identity and ensure your right to access the information (or to exercise any of your other rights). This is another appropriate security measure to ensure that personal information is not disclosed to any person who has no right to receive it.

10. Right to withdraw consent

In the limited circumstances where you may have provided your consent to the collection, processing and transfer of your personal information for a specific purpose, you have the right to withdraw your consent for that specific processing at any time. To withdraw your consent, please contact the Data Protection Officer (DPO). Once we have received notification that you have withdrawn your consent, we will no longer process your information for the purpose or purposes you originally agreed to, unless we have another legitimate basis for doing so in law.

11. Data protection officer

We have appointed a Data Protection Officer (DPO) to oversee compliance with this privacy notice. If you have any questions about this privacy notice or how we handle your personal information, please contact the DPO. You have the right to make a complaint at any time to the Information Commissioner's Office (ICO), the UK supervisory authority for data protection issues.

12. Changes to this privacy notice

We reserve the right to update this privacy notice at any time, and we will provide you with a new privacy notice when we make any substantial updates. We may also notify you in other ways from time to time about the processing of your personal information.

If you have any questions about this privacy notice, please contact:

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