

PRIVACY NOTICE issued by Eve Day Accountancy Ltd

Introduction

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.

Eve Day Accountancy Ltd is a data controller within the meaning of the GDPR and we process personal data. The firm’s contact details are as follows: Sara Sawyer, info@eve-day.co.uk, 07919 664160.

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.

Where we act as a data processor on behalf of a data controller (for example, when processing payroll), we provide an additional schedule setting out required information as part of that agreement. That additional schedule should be read in conjunction with this privacy notice.

The purposes for which we intend to process personal data

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 Accounting Technicians.
- 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.
- To respond to your requests and queries
- To inform you about any changes to our services and related notices, such as security and fraud notices
- To contact you about other services we provide which may be of interest to you if you have consented to us doing so
- If we intend to use your personal data for the advertising and marketing of our services we shall seek your separate express consent and you are entitled to opt out of these services at any time

The legal bases for our intended processing of personal data

Our intended processing of personal data has the following legal bases:

- At the time you instructed us to act, you gave consent to our processing your personal data for the purposes listed above
- The processing is necessary for the performance of our contract with you.
- The processing is necessary for compliance with legal obligations to which we are subject (e.g. MLR 2017).
- We may rely on legitimate interests based on our evaluation that the processing is fair, reasonable and balanced. These include delivering the professional services our clients have engaged us to provide, investigating/defending legal claims

It is a requirement of our contract with you that you provide us with the personal data 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.

Categories of personal data collected

We may obtain the following categories of personal data about individuals through direct interactions with Eve Day Accountancy Ltd, or from information provided through client engagements, from applicants, our suppliers and through other situations including those described in this Privacy Notice:

- Identity Data includes first name, last name, company name.
- Contact Data includes postal address, work and personal email addresses, work and personal telephone numbers.
- Family and Beneficiary Details for purposes such as pension planning services (e.g. names and dates of birth).
- Financial Information includes taxes, payroll, investment interests, pensions, ownership of assets, bank details, insolvency records, loan records.
- Technical Data includes internet protocol (IP) address browser type and version, time zone setting and location, browser plug-in types and versions, operating system and platform and other technology on the devices you use to access our website.
- Marketing and Communications Data includes your preferences in receiving marketing from us and our third parties and your communication preferences.
- Professional Data includes any information we may collect in the course of providing our services to you, such as job and career history, educational background and professional memberships).
- **Sensitive personal data.** We typically do not collect any sensitive or special categories of personal data about you (such as details about your race or ethnicity, religious or philosophical beliefs, sex life, sexual orientation, political opinions, trade union membership, information about your health and genetic and biometric data). When we do need to process sensitive personal data, it is with your consent, unless obtained indirectly for legitimate purposes. Example of sensitive personal data include:
 - Dietary restrictions or access requirements when registering for in-person events that reveal religious beliefs or physical health.
 - Personal identification documents that may reveal race or ethnic origin, and possible biometric data or private individuals, beneficial owners of corporate entities, or applicants.
 - Expense receipts submitted for individual tax or accounting advice that reveal affiliations with trade unions or political opinions.
 - Adverse information about potential or existing clients and applicants that may reveal criminal convictions or offences information.

We may also collect and use **Aggregated Data** such as statistical or demographic data for internal purposes.

Source of personal data collected

Source of data: client/client company, bank, investment broker, company finance director, a spouse/partner, HMRC, electronic ID verification providers

Information stored: names, addresses, dates of birth, marital status, income, bank account details for repayment, complete tax returns and calculations, employee details, NI numbers, salary

Purpose: preparation of tax returns to send to client and then submit to HMRC, payroll processing, provision of payslips to employer, submission of figures to HMRC

Computer program, processing/storage: commercial software, spreadsheets, letters, payroll software, file in locked drawer

Access/security: held on laptop, password protected with a strong password, default passwords (eg for wifi) changed, boundary firewalls, anti-malware defences, routine back-ups of electronic information and software kept up-to-date, locked drawer, encrypted emails

Deletion policy: 7 years if required by legislation otherwise as soon as the information is no longer necessary for the purpose or purposes for which it was collected; paper documents are shredded and digital storage devices shall be physically destroyed when they are no longer required

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

- **Direct interactions.** You may give us your Identity, Contact and Professional Data by filling in forms or by corresponding with use by phone or otherwise. This includes personal data you provide when you submit an enquiry; or request marketing to be sent to you.
- Questions, queries or feedback you leave, including your email address if you send an email to us, and when you correspond or communicate with us: if for example you call us for professional advice and provide us with pertinent personal info during that discussion then we may retain that personal data for the purposes of continuing to provide professional services to you. In the event that you formally engage us to provide professional services to you then we may enter into a further agreement that specifies additional or alternative terms about how we will process your personal information

Persons/organisations to whom we may give personal data

We may share your personal data with:

- HMRC
- any third parties with whom you require or permit us to correspond
- your suppliers, contractors and subcontractors – to fulfil our contract with you
- an alternate appointed by us in the event of incapacity or death
- tax insurance providers
- professional indemnity insurers
- our professional body the Association of Accounting Technicians and/or the Office of Professional Body Anti-Money Laundering Supervisors (OPBAS) in relation to practice assurance and/or the requirements of MLR 2017 (or any similar legislation)
- Do the Numbers Ltd should the Continuity of Practice arrangements be required and in line with the Continuity of Practice Agreement (ie in the event of the death or incapacity of S Sawyer)

Or in order to:

- comply with any legal obligation, lawful requests, court orders and legal process
- enforce or apply any contract or other agreement with you
- protect our rights, property, or safety and that of our employees, members, or others, in the course of investigating and preventing any anti-money laundering and fraud

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")

We may need to share your personal data with the third parties identified above in order to comply with our legal obligations, including our legal obligations to you. If you ask us not to share your personal data with such third parties we may need to cease to act.

Transfers of personal data outside the EEA

Your personal data will be processed in the EEA only

Retention of personal data

When acting as a data controller and in accordance with recognised good practice within the tax and accountancy sector we 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 7 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 as long as is considered necessary for the purpose for which it was collected (including as required by applicable law or regulation). In the absence of specific legal, regulatory or contractual requirements, our retention policy period for records and other documentary evidence created in the provision of services is 7 years, or three 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 and elections submitted to HMRC) is retained throughout the period of the relationship, but will be deleted 7 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 7 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.

Where we act as a data processor as defined in DPA 2018, we will delete or return all personal data to the data controller as agreed with the controller at the termination of the contract.

Requesting personal data we hold about you (subject access requests)

You have a right to request access to your personal data that we hold. Such requests are known as 'subject access requests' ("SARs").

Please provide all SARs in writing marked for the attention of Sara Sawyer.

To help us provide the information you want and deal with your request more quickly, you should include enough details to enable us to verify your identity and locate the relevant information. For example, you should tell us:

1. your date of birth
2. previous or other name(s) you have used
3. your previous addresses in the past five years
4. personal reference number(s) that we may have given you, for example your national insurance number, your tax reference number or your VAT registration number
5. what type of information you want to know

If you do not have a national insurance number, you must send a copy of:

- the back page of your passport or a copy of your driving licence; and
- a recent utility bill.

DPA 2018 requires that we comply with a SAR promptly and in any event within one month of receipt. There are, however, some circumstances in which the law allows us to refuse to provide access to personal data in response to a SAR (e.g. if you have previously made a similar request and there has been little or no change to the data since we complied with the original request).

We will not charge you for dealing with a SAR.

You can ask someone else to request information on your behalf – for example, a friend, relative or solicitor. We must have your authority to respond to a SAR made on your behalf. You can provide such authority by signing a letter which states that you authorise the person concerned to write to us for information about you, and/or receive our reply.

Where you are a data controller and we act for you as a data processor (e.g. by processing payroll), we will assist you with SARs on the same basis as is set out above.

Putting things right (the right to rectification)

You have a right to obtain the rectification of any inaccurate personal data concerning you that we hold. You also have a right to have any incomplete personal data that we hold about you completed. Should you become aware that any personal data that we hold about you is inaccurate and/or incomplete, please inform us immediately so we can correct and/or complete it.

Deleting your records (the right to erasure)

In certain circumstances you have a right to have the personal data that we hold about you erased. Further information is available on the ICO website (www.ico.org.uk). If you would like your personal data 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. If applicable, we will supply you with the reasons for refusing your request.

The right to restrict processing and the right to object

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. Further information is available on 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 consider what action, if any, is appropriate.

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

In certain circumstances you have the right to be provided with the personal data that we hold about you in a machine-readable format, e.g. so that the data can easily be provided to a new professional adviser. Further information is available on the ICO website (www.ico.org.uk).

The right to data portability only applies:

- to personal data an individual has provided to a controller;
- where the processing is based on the individual’s consent or for the performance of a contract; and
- when processing is carried out by automated means

We will respond to any data portability requests made to us 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.

Withdrawal of consent

Where you have consented to our processing of your personal data, you have the right to withdraw that consent at any time. Please inform us immediately if you wish to withdraw your consent.

Please note:

- the withdrawal of consent does not affect the lawfulness of earlier processing
- if you withdraw your consent, we may not be able to continue to provide services to you
- even if you withdraw your consent, it may remain lawful for us to process your data on another legal basis (e.g. because we have a legal obligation to continue to process your data)

Automated decision-making

We do not intend to use automated decision-making in relation to your personal data.

Complaints

If you have requested details of the information we hold about you and you are not happy with our response, or you think we have not complied with the GDPR or DPA 2018 in some other way, you can complain to us. Please send any complaints to Sara Sawyer, info@eve-day or 07919 664160.

If you are not happy with our response, you have a right to lodge a complaint with the ICO (www.ico.org.uk).