

PRIVACY NOTICE FOR CLIENTS

In accordance with the General Data Protection Regulation (GDPR), we have implemented this privacy notice to inform you, our clients, of the types of data we process about you. We also include within this notice the reasons for processing your data, the lawful basis that permits us to process it, how long we keep your data for and your rights regarding your data.

A) DATA PROTECTION PRINCIPLES

Under GDPR, all personal data obtained and held by us must be processed according to a set of core principles. In accordance with these principles, we will ensure that:

- a) processing is fair, lawful and transparent
- b) data is collected for specific, explicit, and legitimate purposes
- c) data collected is adequate, relevant and limited to what is necessary for the purposes of processing
- d) data is kept accurate and up to date. Data which is found to be inaccurate will be rectified or erased without delay
- e) data is not kept for longer than is necessary for its given purpose
- f) data is processed in a manner that ensures appropriate security of personal data including protection against unauthorised or unlawful processing, accidental loss, destruction or damage by using appropriate technical or organisation measures
- g) we comply with the relevant GDPR procedures for international transferring of personal data

B) TYPES OF DATA HELD

We keep several categories of personal data on our clients in order to carry out effective and efficient processes. We keep this data in a database and paper based client file, as well as on our software providers Tax Calc, Sage, Excel, Word and Payroll Manager.

Specifically, we hold the following types of data:

- a) personal details such as name, address, phone numbers
- b) your photograph
- c) your gender, marital status, information of any disability you have or other medical information
- d) National Insurance numbers
- e) bank account details
- f) tax codes
- g) driving licence
- h) information from previous accountants or previous employment
- i) Passport
- j) UTR for yourself and your business if applicable
- k) Payroll Records on Payroll Manager & our HMRC Agent Account
- l) VAT records on Excel and Sage & HMRC Agent Account
- m) Corporation Tax records on Excel & Tax Calc & HMRC Agent Account
- n) Self Assessment Records on Excel & Tax Calc and our HMRC Agent Account

C) COLLECTING YOUR DATA

You provide several pieces of data to us directly during the recruitment period and subsequently upon the start of your contract with us.

In some cases, we will collect data about you from third parties, such as other accountancy companies, former employers and sometimes credit reference agencies, if you have asked us to carry out a credit check for you.

Personal data is kept in files or within the Company's HR and IT systems.

D) LAWFUL BASIS FOR PROCESSING

The law on data protection allows us to process your data for certain reasons only. In the main, we process your data in order to comply with a legal requirement or in order to effectively manage the service contract we have with you.

The information below categorises the types of data processing we undertake and the lawful basis we rely on.

Activity requiring your data	Lawful basis
Carry out the contract that we have entered into with you e.g. using your name, contact details, business details	Performance of the contract
Ensuring tax and National Insurance is highlighted to be paid	Legal obligation
Making decisions about salary and other benefits	Our legitimate interests
Ensuring efficient administration of contractual benefits to you	Our legitimate interests
Managing statutory leave and pay systems such as maternity leave and pay etc	Our legitimate interests
Business planning and restructuring exercises	Our legitimate interests
Dealing with legal claims made against us	Our legitimate interests
Preventing fraud	Our legitimate interests
Ensuring our administrative and IT systems are secure and robust against unauthorised access	Our legitimate interests
Processing & submission of VATs to HMRC	Legal obligation
Processing & submission of Year End Accounts to Companies house and HMRC	Legal obligation
Processing & submission of Self Assessments to HMRC	Legal obligation
Processing & submission of payroll to HMRC	Legal obligation
Regular Visits & up to date business data collection	Performance of the contract
Processing of business data for management accounting	Performance of the contract

E) FAILURE TO PROVIDE DATA

Your failure to provide us with data may mean that we are unable to fulfil our requirements for entering into a contract of services with you.

F) WHO WE SHARE YOUR DATA WITH

Employees within our company who have responsibility for administration of your paperwork and the carrying out of performance related procedures will have access to your data which is relevant to their function. All employees with such responsibility have been trained in ensuring data is processed in line with GDPR.

Data is shared with third parties for the following reasons:

For the administration of payroll, VAT, Year end accounts, Self Assessments, MGD and the Incorporation of new companies on request.

These are shared with HMRC, Companies House & Nest Pensions

We may also share your data with third parties as part of a Company sale or restructure, or for other reasons to comply with a legal obligation upon us. We have a data processing agreement in place with such third parties to ensure data is not compromised. Third parties must implement appropriate technical and organisational measures to ensure the security of your data.

We do not share your data with bodies outside of the European Economic Area.

G) PROTECTING YOUR DATA

We are aware of the requirement to ensure your data is protected against accidental loss or disclosure, destruction and abuse. We have implemented processes to guard against such.

H) RETENTION PERIODS We only keep your data for as long as we need it for, which will be 7 years for a limited company and 6 years for a sole trader. We will however archive your personal data and delete you from our Agent HMRC Account once you are no longer a client. We can delete all your personal data from our database on request and transfer any paperwork over to other accountants on request.

I) AUTOMATED DECISION MAKING

Automated decision making means making decision about you using no human involvement e.g. using computerised filtering equipment. No decision will be made about you solely on the basis of automated decision making (where a decision is taken about you using an electronic system without human involvement) which has a significant impact on you.

J) CLIENT RIGHTS

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

- a) the right to be informed about the data we hold on you and what we do with it;
- b) the right of access to the data we hold on you. More information on this can be found in the section headed "Access to Data" below and in our separate policy on Subject Access Requests";
- c) the right for any inaccuracies in the data we hold on you, however they come to light, to be corrected. This is also known as 'rectification';
- d) the right to have data deleted in certain circumstances. This is also known as 'erasure';
- e) the right to restrict the processing of the data;
- f) the right to transfer the data we hold on you to another party. This is also known as 'portability';
- g) the right to object to the inclusion of any information;
- h) the right to regulate any automated decision-making and profiling of personal data.

More information can be found on each of these rights in our separate policy on employee rights under GDPR.

K) CONSENT

Where you have provided consent to our use of your data, you also have the right to withdraw that consent at any time. This means that we will stop processing your data.

L) MAKING A COMPLAINT

If you think your data rights have been breached, you are able to raise a complaint with the Information Commissioner (ICO). You can contact the ICO at Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF or by telephone on 0303 123 1113 (local rate) or 01625 545 745.

M) DATA PROTECTION COMPLIANCE

Our Data Protection Officer is:

Michelle Alexander-Lancaster Operations Director Morgan Wells Ltd
01274 580100 or michelle@morganwellsuk.com