

M² Chartered Accountants
GDPR Privacy Notice for Clients

We are committed to protecting the privacy and security of your personal information. This document sets out how we collect and use information about you, in accordance with the General Data Protection Regulations (GDPR), the Data Protection Act 1998 and any other national implementing laws, regulations and secondary legislation, as amended or updated from time to time, in the UK ('Data Protection Legislation').

The firm is a "data controller". We are responsible for deciding how we hold and use your personal data. We are legally required to provide you with this privacy notice. It may be updated at any time.

Data protection principles

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

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

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 can include data held on paper, computers, CCTV, digital and other means. It does not include data where the identity has been removed (anonymous data).

The information we hold about you may include the following:

- your name and address, date of birth, tax reference and NIC number
- employer name and reference or business details if applicable
- details of past and present taxable income and gains and data on other taxes if relevant
- bank account details
- details of contact we have had with you in relation to the provision, or the proposed provision, of our services
- our correspondence and communications with you
- Information we receive from other sources, such as publicly available information, information provided by your employer or other third parties e.g. your investment advisers

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:

- Where we need to perform the contract we have entered into with you to provide accountancy and tax compliance and tax advisory services.
- Where we need to comply with a legal obligation.

Where we need to use your personal data for another reason, other than for the purpose for which we collected it, we will only use your personal data where that reason is compatible with the original purpose.

Should it be necessary to use your personal data for a new purpose, we will notify you and communicate the legal basis which allows us to do so before starting any new processing.

We may also process your personal data without your knowledge or consent, in accordance with this notice, where we are legally required or permitted to do so.

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 or regulatory obligations.

We will only retain your personal data for as long as is necessary to fulfil the purposes for which it is collected. When assessing what retention period is appropriate for your personal data, we take into consideration:

- the requirements of our business and the services provided;
- any statutory or legal obligations;
- the purposes for which we originally collected the personal data;
- the lawful grounds on which we based our processing;
- the types of personal data we have collected;
- and whether the purpose of the processing could reasonably be fulfilled by other means.

Your rights in connection with personal information

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

- Request access to your personal information (make a "data subject access request").
- Request correction of the personal information that we hold about you.
- Request the erasure of your personal information where there is no good reason for us continuing to process it
- Request the restriction of processing of your personal information, for example if you want us to establish its accuracy or the reason for processing it.
- Request the transfer of your personal information to another party.
- Request to withdraw your consent to the collection, processing and transfer of your personal information where it has been given for a specific additional purpose.

General Information

- We have put in place commercially reasonable and appropriate security measures to prevent your personal data from being accidentally lost, used or accessed in an unauthorised way, altered or disclosed. We will notify you and any applicable regulator of a suspected breach where we are legally required to do so.
- It is important that the personal information we hold about you is accurate and current. Please keep us informed if your personal information changes.
- We may have to share your data with third parties (e.g. HMRC) where required by law, to administer the working relationship or for another legitimate reason (e.g. our software providers). We require third parties to respect the security of your data and to treat it in accordance with the law and for specified purposes and in accordance with our instructions.
- Your information may be sent outside of the EU.
- You will not have to pay a fee to access your personal information (or to exercise any of the other rights). 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.
- If you have any questions regarding this policy or how we handle your information or would like to exercise any of your rights above, please contact Sally Ferguson in writing.
- 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.

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.