

Privacy Notice

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.

Clark Hearsey is a data controller within the meaning of the GDPR and we process personal data. The firm’s contact details are as follows: Clark Hearsey, Fairfield Enterprise Centre, Lincoln Way, Fairfield Industrial Estate, Louth, Lincolnshire, LN11 0LS. Telephone: 01507 617724. The firm’s Data Protection Officer is Steve Clark.

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. Our current privacy notice will always be available from our website.

Where we act as a data processor on behalf of a data controller (for example, when processing payroll), the business for whom we provide the payroll service is responsible for obtaining express consent from each of their employees to our use of their data.

The purposes for which we intend to process personal data

- 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;
- 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.

The legal bases for our intended processing of personal data

- 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);
- the processing is necessary for the purposes of the following legitimate interests which we pursue: preparation of accounts, tax returns and payroll processing.

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

- full name, national insurance number and unique tax reference – for identification purposes;
- date of birth - for identification purposes and in relation to making any claims in relation to age related tax allowances;
- marital status - in relation to making any claims in relation to related tax allowances we will require basic details of your spouse or civil partner, eg name, date of birth and national insurance number. Where we do not act for your spouse or civil partner you must advise them that you are giving us this information as provision of this information may reveal your/their sexual orientation;
- address, telephone number(s), email address – for communication purposes;
- income and expenditure information – in order to prepare accounts and tax returns.

Sources of personal data collected

- client;
- client's spouse or partner;
- co-directors or business partners of the client;
- financial advisors of the client;
- client's previous accountant;
- companies house (and other publicly accessible sources);
- HMRC and other government bodies;
- the employer of the client.

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;
- subcontractors;
- an alternate appointed by us in the event of incapacity or death;
- tax fee protection providers;
- professional indemnity insurers;
- our professional body (the Association of Chartered Certified Accountants) 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);
- our software providers where they need to resolve issues with the processing of your data;
- our IT support partners may have access to your data but will not be processing it.

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 EU

Your personal data will be processed in the UK 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 6 years and 10 months 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 five 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 6 years and 10 months 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 10 months 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 or on 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:

Steve Clark, Data Protection Officer, Clark Hearsay, Fairfield Enterprise Centre, Lincoln Way, Fairfield Industrial Estate, Louth, Lincolnshire LN11 0LS. Telephone: 01507 617724.

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:

- your date of birth;
- previous or other name(s) you have used;
- your previous addresses in the past five years;
- our client reference number(s) for you/your business, your national insurance number, your tax reference number or your VAT registration number;
- 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).

There is no charge for this unless the information requested is excessive or there is no foundation for the request in which case we may charge a reasonable fee. You should allow one month for the information to be supplied. If it will take us longer we will inform you but the law requires us to comply within two months.

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;
- when processing is carried out by automated means.
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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).

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 Steve Clark, Data Protection Officer, Clark Hearsey, Fairfield Enterprise Centre, Lincoln Way, Fairfield Industrial Estate, Louth, Lincolnshire, LN11 0LS.

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

Consent Form

Initial	Agreement
	I confirm that I have read and understood the privacy notice.
	I give my permission for Clark Hearsey to record the details of my marriage or civil partnership which may reveal my sexuality.
	I give my consent to be contacted by email with non-confidential information and for confidential information to be uploaded to OpenSpace. I understand that I will be notified by email that documents are awaiting my attention and that I will be responsible for setting my own password to access OpenSpace.
	If I wish to be removed from Clark Hearsey’s mailing list I will contact Victoria Hearsey.
	In the event of a complaint in the first instance I will contact Steve Clark, Data Protection Officer.
	I understand that Clark Hearsey does not use any Automatic Decision Making tools.
	Right to be Forgotten: When I cease to be a client of Clark Hearsey I understand that my records will have to be retained by them in line with legal requirements but that they will not contact me unless legally required to do so or in connection with returning any documentation which belongs to me.

Signed	
Name (in block capitals)	
Date	

This form is not valid unless each box is initialled and the form has been signed and dated.
 Without Client Consent we may have to cease to act.