

PRIVACY NOTICE issued by Luke Wood Bookkeeping

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.

Luke Wood Bookkeeping is a data controller within the meaning of the GDPR and we process personal data. The firm's contact details are as follows: *Luke Wood* – hello@lukewoodbookkeeping.co.uk

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 as amended ("MLR 2017").
- To comply with professional obligations to which we are subject as a member of *The AAT*.
- To use in the investigation and/or defense 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 ensure that content from our site is presented in the most effective manner for you and for your device.

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).

Our legal basis for collecting and using the personal information described above will depend on the personal information concerned and the specific context in which we collect it. However, we will normally collect personal information from you only where we have your consent to do so, where we need the personal information to perform a contract with you, or where the processing is in our legitimate interests and not overridden by your data protection interests or fundamental rights and freedoms. In some cases, we may also have a legal obligation to collect personal information from you.

If we ask you to provide personal information to comply with a legal requirement or to perform a contract with you, we will make this clear at the relevant time and advise you whether the provision of

your personal information is mandatory or not (as well as of the possible consequences if you do not provide your personal information). Similarly, if we collect and use your personal information in reliance on our legitimate interests (or those of any third party), we will make clear to you at the relevant time what those legitimate interests are.

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.*

IP addresses/log files

When you use our services our view content provided by us, we automatically collect information about your computer hardware and software. This information can include your IP address, browser type, domain names, internet service provider (ISP), the files viewed on our site (e.g., HTML pages, graphics, etc.), operating system, clickstream data, access times and referring website addresses. This information is used by Luke Wood Bookkeeping to provide general statistics regarding use of the Luke Wood Bookkeeping Website. This is statistical data about our users' browsing actions and patterns and is not used to identify any individual.

Our website is not intended for or targeted at children under 16, and we do not knowingly or intentionally collect information about children under 16. If you believe that we have collected information about a child under 16, please contact us at hello@lukewoodbookkeeping.co.uk, so that we may delete the information.

Source of personal data collected

From time to time, we may receive personal information about you from third party sources – for example:

- a spouse/partner
- a company director
- HMRC
- your employer/partnership/limited liability partnership (LLP)/company
- electronic ID verification providers
- banks

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 insurance providers
- professional indemnity insurers
- our professional body the AAT 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)

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 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

The data that we collect from you may be transferred to, and stored at, a destination outside the European Economic Area ("EEA"). It may also be processed by staff operating outside the EEA who work for us or for one of our suppliers. Such staff maybe engaged in, among other things, the fulfilment of your order, the processing of your payment details and the provision of support services. By submitting your personal data, you agree to this transfer, storing or processing. Luke Wood Bookkeeping will take all steps reasonably necessary to ensure that your data is treated securely and in accordance with this privacy policy.

All information you provide to us is stored on our secure servers. Any payment transactions will be encrypted using SSL technology. Where we have given you (or where you have chosen) a password which enables you to access certain parts of our site, you are responsible for keeping this password confidential. We ask you not to share a password with anyone.

Unfortunately, the transmission of information via the internet is not completely secure. Although we will do our best to protect your personal data, we cannot guarantee the security of your data transmitted to our site; any transmission is at your own risk. Once we have received your information, we will use strict procedures and security features to prevent unauthorised access.

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 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 6 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 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 Luke Wood.

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 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 conducted 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 hello@lukewoodbookkeeping.co.uk

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