



## PRIVACY NOTICE

### 1 PURPOSE OF THIS NOTICE

This notice describes how we collect and use personal data, in accordance with the UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018 and any other national implementing laws, regulations and secondary legislation, as amended or updated from time to time, in the UK ('Data Protection Legislation').

Please read the following carefully to understand our practices regarding personal data and how we will treat it.

### 2 ABOUT US

Debson and Co Limited t/a Debson & Co Chartered Accountants ("Debson & Co, "we", "us", "our" and "ours") is an accountancy and tax advisory firm. We are registered in England and Wales as a limited company under number: 12456331 and our registered office is Second Floor, Ashdon House, Moon Lane, Barnet, Hertfordshire, United Kingdom, EN5 5YL.

For the purpose of the Data Protection Legislation and this notice, we are the 'data controller' or, on rare occasion, a 'joint controller'. This means that we are responsible for deciding how we hold and use personal data (when we are in a joint controller relationship some of these decisions would be made jointly via a written agreement with the other controller). We are required under the Data Protection Legislation to notify you of the information contained in this privacy notice.

We have appointed a Data Protection Manager. Our Data Protection Manager is our Data Protection Point of Contact and is responsible for assisting with enquiries in relation to this privacy notice or our treatment of your personal data. Should you wish to contact our Data Protection Point of Contact you can do so using the contact details noted at paragraph 12 (Contact Us), below.

### 3 HOW WE MAY COLLECT YOUR PERSONAL DATA

We obtain personal data about you, for example when:

- you engage us to provide our services and also during the provision of those services;
- you contact us by email, telephone, post (for example when you have a query about our services); or
- from third parties and/or publicly available resources (for example, from Companies House or HMRC).

### 4 THE KIND OF INFORMATION WE HOLD ABOUT YOU

The information we hold about you may include the following:

- your personal details;
- details of contact we have had with you in relation to the provision, or the proposed provision, of our services (our services to corporates are defined in our Engagement Letter and Terms of Business;

- details of any services you have received from us;
- our correspondence and communications with you;
- information about any complaints and enquiries you make to us;
- information we receive from other sources and publicly available information.

Please refer to the table in section 5 for a detailed breakdown of the information we hold.

## 5 HOW WE USE PERSONAL DATA WE HOLD ABOUT YOU

We may process your personal data for purposes necessary for the performance of our contract with you for the provision of services to you, our legitimate business interests, and to comply with our legal obligations.

Please note that we may process your personal data for more than one lawful basis depending on the specific purpose for which we are using your data.

Please refer to the table below for a detailed breakdown of our purposes and legal bases.

Purpose	Personal Data Collected/Processed/Held	Legal Basis
To respond to (and follow up on) enquiries from potential new clients	Name and contact details	Legitimate Interests
Onboarding new clients	Name, address, and contact details Date of Birth Salutation Marital Status	Legitimate Interests (Corporate) Performance of a Contract (Personal)
Know your customer (KYC) compliance	Photo ID Proof of address	Legal Obligation
To provide payroll services	Name, address, and contact details Gender Marital Status Tax Code National Insurance Number Date of Birth Pay Data	Legitimate Interests (Corporate) Performance of a Contract (Personal)
To provide probate services	<b>Executors/Administrators</b> Name, address, and contact details National Insurance Number Date of Birth	Performance of a Contract
To provide probate service	<b>Beneficiaries</b> Name, address, and contact details Bank details	Performance of a Contract
To provide bookkeeping service	Name, address, and contact details Date of Birth Salutation Marital Status	Legitimate Interests (Corporate)

	Corporate Financial Data and/or Personal Financial Data	Performance of a Contract (Personal)
To prepare clients' accounts	Name, address, and contact details Date of Birth Salutation Marital Status Authorisation codes for filing accounts and other statutory documents (Companies House) Corporate Financial Data and/or Personal Financial Data	Legitimate Interests (Corporate) Performance of a Contract (Personal)
To prepare clients' corporate tax returns	Name, address, and contact details Date of Birth Salutation Marital Status Unique Tax Reference (UTR) Previous accounts Corporate Financial Data	Legitimate Interests
To prepare clients' personal tax returns	Name, address, and contact details Date of Birth Salutation Marital Status Unique Tax Reference (UTR) Previous Returns National Insurance Number Personal Financial Data	Performance of a Contract
To assist clients with tax planning	Name, address, and contact details Date of Birth Salutation Marital Status Corporate Financial Data and/or Personal Financial Data	Legitimate Interests (Corporate) Performance of a Contract (Personal)
To assist clients with HMRC enquiries	Corporate Financial Data and/or Personal Financial Data	Legitimate Interests (Corporate) Performance of a Contract (Personal)
To provide will drafting services	Name, address, and contact details Date of Birth Beneficiaries Name	Performance of a Contract

	Beneficiaries Date of Birth if a minor Corporate Financial Data and/or Personal Financial Data	
To communicate with our clients, those acting on their behalf, or those whose data we are processing on their behalf	Name and contact details	Legitimate Interests (Corporate) Performance of a Contract (Personal)
To administer our business	(Internal) Corporate Financial Data	Legal Obligation
To comply with Anti-Money Laundering Regulations (AML)	Corporate Financial Data and/or Personal Financial Data	Legal Obligation

### **Situations in which we will use your personal data**

We may use your personal data in order to carry out our obligations arising from any agreements entered into between you and us (which will most usually be for the provision of our services) or notify you about any changes to our services.

If you refuse to provide us with certain information when requested, we may not be able to perform the contract we have entered into with you. Alternatively, we may be unable to comply with our legal or regulatory obligations.

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

### **Data retention**

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 and the purposes for which we originally collected the personal data.

### **Change of purpose**

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.

## **6 DATA SHARING**

### **Why might you share my personal data with third parties?**

We will share your personal data with third parties where we are required by law, where it is necessary to administer the relationship between us, where you have requested us to do so or where we have another legitimate interest in doing so.

### **Which third-party service providers process my personal data?**

“Third parties” include third-party service providers. The following activities are carried out by third-party service providers: IT and cloud services, professional advisory services and administrative services.

All of our third-party service providers are required to take commercially reasonable and appropriate security measures to protect your personal data. We only permit our third-party service providers to process your personal data for specified purposes and in accordance with our instructions.

#### **What about other third parties?**

We may share your personal data with other third parties, for example in the context of the possible sale or restructuring of the business. We may also need to share your personal data with a regulator or to otherwise comply with the law.

### **7 TRANSFERRING PERSONAL DATA OUTSIDE THE UNITED KINGDOM (UK)**

We may transfer personal data to countries covered by UK “adequacy regulations” in order to perform our contract with you. Transfers of personal data to these countries are permitted without additional safeguards as they have been assessed as providing “adequate” protection for individuals rights and freedoms for their personal data.

We will only ever transfer your personal data to countries that are not covered by UK adequacy regulations at your request (i.e., with your consent).

### **8 DATA SECURITY**

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. In addition, we limit access to your personal data to those employees, agents, contractors and other third parties who have a business need to know. They will only process your personal data on our instructions, and they are subject to a duty of confidentiality.

We have put in place procedures to deal with any suspected data security breach and will notify you and any applicable regulator of a suspected breach where we are legally required to do so.

### **9 RIGHTS OF ACCESS, CORRECTION, ERASURE, AND RESTRICTION**

#### **Your duty to inform us of changes**

It is important that the personal data we hold about you is accurate and current. Should your personal information change, please notify of any changes for which we should be made aware, us by using the contact details below.

#### **Your rights in connection with personal data**

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

- the requirements of our business and the services provided;
- request access to your personal data. This enables you to receive details of the personal data we hold about you and to check that we are processing it lawfully.
- request correction of the personal data that we hold about you.
- request erasure of your personal data. This enables you to ask us to delete or remove personal data where there is no good reason for us continuing to process it. You also have the right to ask us to delete or remove your personal data where you have exercised your right to object to processing (see below).
- object to processing of your personal data where we are relying on a legitimate interest (or those of a third party) and there is something about your particular situation which makes you want to object to processing on this basis. You also have the right to object where we are processing your personal information for direct marketing purposes.
- request the restriction of processing of your personal data. This enables you to ask us to suspend the processing of personal data about you, for example if you want us to establish its accuracy or the reason for processing it.

- request the transfer of your personal data to you or another data controller if the processing is based on consent, carried out by automated means and this is technically feasible.
- ask us to review any decisions made about you which we made solely based on automated processing, including profiling, that produced legal effects concerning you or similarly significantly affected you.

If you want to exercise any of the above rights, please email our data protection point of contact: [compliance@debsonandco.co.uk](mailto:compliance@debsonandco.co.uk).

You will not have to pay a fee to access your personal data (or to exercise any of the other rights). However, 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.

We may need to request specific information from you to help us confirm your identity and ensure your right to access the information (or to exercise any of your other rights). This is another appropriate security measure to ensure that personal information is not disclosed to any person who has no right to receive it.

## **10 RIGHT TO WITHDRAW CONSENT**

In the limited circumstances where you may have provided consent for the transfer of your personal data to a country not covered by UK adequacy regulations, you have the right to withdraw your consent for that specific transfer at any time. To withdraw your consent, please email our data protection point of contact: [compliance@debsonandco.co.uk](mailto:compliance@debsonandco.co.uk).

## **11 CHANGES TO THIS NOTICE**

Any changes we may make to this privacy notice will be notified to you via email and will be published on our website.

This privacy notice was last updated on 18<sup>th</sup> August 2022.

## **12 CONTACT US**

If you have any questions regarding this notice or if you would like to speak to us about the manner in which we process your personal data, please email our Data Protection Point of Contact, Mrs Emma Brown at [compliance@debsonandco.co.uk](mailto:compliance@debsonandco.co.uk) or telephone 020 8440 1059.

You also have the right to make a complaint to the Information Commissioner's Office (ICO), the UK supervisory authority for data protection issues, at any time. The ICO's contact details are as follows:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AF

Telephone - 0303 123 1113 (local rate) or 01625 545 745

Website - <https://ico.org.uk/concerns>