

PRIVACY NOTICE

SBP Accountants

1. Introduction

- 1.1 SBP Accountants are committed to safeguarding the privacy of persons for whom we process Personal Data. In this policy we explain how we will treat Personal Data processed by us, in accordance with data protection legislation, including the Data Protection Act 2018 and the General Data Protection Regulation ('GDPR').
- 1.2 Personal Data includes any information relating to an identified or identifiable natural person ('Data Subject') who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.
- 1.3 Processing, for the purpose of this Privacy Notice, means any operation or set of operations which is performed on Personal Data or on sets of Personal Data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaption or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.
- 1.4 Before you disclose to us the Personal Data of another person, you must have a lawful basis for both the disclosure and the processing of that Personal Data.

2. Processing Personal Data

- 2.1 We will only process such Personal Data which is adequate, relevant and limited to what is necessary for processing.
- 2.2 We will process Personal Data for the following lawful purposes:
 - (a) Legitimate interests of our organisation. These include, the administration of our business and debt recovery;
 - (b) Performance of a contract or to enter into pre-contractual negotiations;
 - (c) Compliance with a legal obligation placed on us;
 - (d) To protect the vital interests of either yourself or another person; and / or
 - (e) For other reasons with your consent, which can be withdrawn at any time.
- 2.3 We may also process the following kinds of Personal Data from your visit to our website:
 - (a) information about your computer and about your visits to and use of this website (including your IP address, geographical location, browser type and version, operating system, referral source, length of visit, page views

- and website navigation paths);
- (b) information that you provide to us when using the services on our website, or that is generated in the course of the use of those services (including the timing, frequency and pattern of service use);
- (c) information relating to any purchases you make of our services or any other transactions that you enter into through our website (including your name, address, telephone number and email address);
- (d) information contained in or relating to any communication that you send to us or send through our website (including the communication content and metadata associated with the communication);
- (f) information necessary so as to send you statements, invoices and payment reminders to you and collect payments from you;
- (g) information necessary so as to provide third parties with statistical information about our users;
- (h) information required so as to deal with enquiries and complaints made by or about you relating to our website;
- (i) information required so as to keep our website secure and prevent fraud;
- (j) information required so as to verify compliance with the terms and conditions governing the use of our website (including monitoring private messages sent through our 'Contact Us' page on our website); and
- (k) any other personal information that you choose to send to us.

2.4 In the event that we need to obtain Special Categories of Personal Data ('Special Category Data') from you, other than as required by law, we will always tell you why, and how the information will be used and obtain your consent for this. Special Category Data is Personal Data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, and the processing of genetic data, biometric data for the purpose of uniquely identifying a natural person, data concerning health, or data concerning a natural person's sex life or sexual orientation. Special Category Data also includes criminal conviction or suspicion of criminal activities.

3. Disclosing Personal Data

- 3.1 We may disclose your Personal Data to government authorities, tax authorities, any of our employees, officers, insurers, professional advisers, agents, suppliers or subcontractors insofar as reasonably necessary for the purposes set out in this policy.
- 3.2 We may disclose your Personal Data:
- (a) to the extent that we are required to do so by law;
 - (b) to protect rights, property, the safety of us, our customers, users of our website or other persons;
 - (c) in connection with any ongoing or prospective legal proceedings;
 - (d) in order to establish, exercise or defend our legal rights (including providing information to others for the purposes of fraud prevention and reducing credit risk);
 - (e) to the purchaser (or prospective purchaser) of any business; or asset that we are (or are contemplating) selling and / or
 - (e) to another organisation if we enter into a joint venture or merge with another organisation.

- 3.3 We will not, without your express consent, supply your Personal Data to any third party for the purpose of their, or any other third party's marketing.
- 3.4 Except as provided in this policy, we will not provide your Personal Data to third parties without first obtaining your consent.
- 3.5 If we wish to pass your Special Category Data on to a third party, we will only do so once we have obtained your explicit consent, unless we are required to do so by law.
- 3.6 Any third party who we share your Personal Data with, are obliged to keep your details securely and when no longer needed, to dispose of them securely or to return the Personal Data to us.

4. Retaining Personal Data

- 4.1 Personal Data that we process for any purpose or purposes shall not be kept for longer than is necessary for that purpose or those purposes.
- 4.2 Unless we advise you otherwise, we will retain your Personal Data in accordance with our retention periods. We determine retention periods for Personal Data based on legal requirements and best practice and in accordance with our Retention of Records Policy.

5. Security of Personal Information

- 5.1 We will take reasonable technical and organisational precautions to prevent the loss, misuse or alteration of your personal information.
- 5.2 We will store all the personal information you provide on our secure password- and firewall-protected servers.
- 5.3 You acknowledge that the transmission of information over the internet is inherently insecure, and we cannot guarantee the security of data sent over the internet.

6. Your Rights

You have the following rights regarding the Personal Data which we hold about you:

- 6.1 right of access – you have the right to request a copy of the information that we hold about you;
- 6.2 right of rectification – you have a right to correct Personal Data that we hold about you that you think is inaccurate or incomplete;
- 6.3 right to be forgotten – in certain circumstances you can ask for the Personal Data which we hold about you to be erased from our records;
- 6.4 right to restriction of processing – in certain circumstances you have a right to restrict the processing of Personal Data;

- 6.5 right of portability – you have a right to have the Personal Data we hold about you transferred to another organisation;
- 6.6 right to object – you have the right to object to certain types of processing, such as direct marketing; and
- 6.7 right to object to automated processing, including profiling – you have the right not to be subject to the legal effects of automated processing or profiling.

7. Complaints Procedure and Right to Legal Redress

- 7.1 In the event that we refuse your request under rights of access, we will provide you with a reason why.
- 7.2 If you wish to make a complaint about how your Personal Data is being processed by us, or any third party on our behalf, we would be grateful if you would in the first instance contact Andrew Good, using the details under paragraph 12, who will endeavour to resolve your issue to your satisfaction.
- 7.3 You also have the right to complain directly to the Information Commissioner's Office and seek other legal remedies.

8. Third Party Websites

- 8.1 Our website may include hyperlinks to, pages of or details of third party websites.
- 8.2 We have no control over, and are not responsible for, the privacy policies and practices of third parties.

9. Updating Personal Data

You are responsible for letting us know if the Personal Data that we hold about you needs to be corrected or updated. You can contact us by post, email or telephone using the contact details provided in paragraph 12 below.

10. Transfers of Personal Data to Third Countries

If we need to transfer Personal Data for processing to a Third Country (which is to say a country outside of the EU), we will only do so, where we have either:

- (a) taken an adequacy decision;
- (b) lawful binding corporate rules are in place;
- (c) lawful model contract clauses are in place;
- (d) we have obtained your specific consent to the proposed transfer, and you have been advised of the possible risks of such transfers;
- (e) the transfer is necessary for the performance of a contract between ourselves, or are part of the implementation of pre-contractual measures taken at your requests;
- (f) the transfer is necessary for the conclusion or performance of a contract

- concluded in the interests of you, and us, and another party;
- (g) the transfer is necessary for important reasons of public interest;
- (h) the transfer is necessary for the establishment, exercise or defence of legal claims; and / or
- (i) the transfer is necessary in order to protect the vital interests of you or others, where you are physically or legally incapable of giving legal consent.

11. Cookies

- 11.1 Our website uses cookies.
- 11.2 A cookie is a file containing an identifier (a string of letters and numbers) that is sent by a web server to a web browser and is stored by the browser. The identifier is then sent back to the server each time the browser requests a page from the server.
- 11.3 Cookies may be either “persistent” cookies or “session” cookies. A persistent cookie will be stored by a web browser and will remain valid until its set expiry date, unless deleted by the user before the expiry date; a session cookie, on the other hand, will expire at the end of the user session, when the web browser is closed.
- 11.4 We use both persistent and session cookies on our website.
- 11.5 Most browsers allow you to refuse to accept cookies. Blocking all cookies will have a negative impact upon the usability of many websites. If you block cookies, you may not be able to use all the features on our website. You can delete cookies already stored on your computer.
- 11.6 We also use Google Analytics on our website.

12. Our Details

- 12.1 This website is owned and operated by SBP Accountants.
- 12.2 We are a partnership and our registered office is at 21 Links Terrace, Peterhead, Aberdeenshire AB42 2XA. Our website address is www.sbp-ca.co.uk.
- 12.3 Our principal place of business is at our registered office.
- 12.4 You can contact us:
 - (a) by post, using the postal address, given above;
 - (b) using our website contact form;
 - (c) by telephone on 01779 474616
 - (d) by email dataprotection@sbp-peterhead.co.uk
- 12.5 We do not have a Data Protection Officer, but any queries relating to data protection can be referred to Andrew Good using the details referred to in the above clause.

13. Amendments

- 13.1 We may update this policy from time to time by publishing a new version on our website.
- 13.2 You should check this page occasionally to ensure you are happy with any changes to this policy.
- 13.3 We may notify you of changes to this policy, by email or through the private messaging system on our website.

This Policy is generally available to clients / customers and third parties on our website. If a hard copy or email version of this policy is required by any person, it will be sent to them without delay.