

Dear

GENERAL DATA PROTECTION REGULATION (GDPR) / PRIVACY POLICY

The General Data Protection Regulation (GDPR) Laws were introduced from 25 May 2018 and the last update was made on 23 July 2024.

Rawlinson Pryde & Partners (RPP) and Rawlinson Pryde Limited (RPL) have to comply with these Regulations. With our businesses RPP and RPL having acted in the provision of accountancy and payroll services for you and/or your business(es) in some capacity either currently or in prior years, we have collected and hold both personal and financial data.

For the purposes of GDPR and UK data protection laws the Controller for both RPP and RPL is David Rawlinson FCA FCCA of Argent House, 5 Goldington Road, Bedford, MK40 3JY.

The basis in which we use your information

We must have a legal reason to use your personal data. We collect, use and store this information under the terms set out in Article 6 (1) of the GDPR, it being necessary for the purposes of legitimate interests pursued by us, including our performance in our contract with you to act on your behalf in the matter or matters that you have instructed us on.

What is Personal Data?

Personal data is defined by the General Data Protection Regulation (EU Regulation 2016/679) (the GDPR) as “any information relating to an identifiable person who can be directly or indirectly identified in particular by reference to an identifier”.

Personal data, in simpler terms, is any information about you that enable you to be identified either directly or indirectly by reference to an identifier. Personal data therefore covers such information (non-exhaustive):

- name,
- contact details,
- identification numbers,
- location data
- online identifier
- physical factor
- physiological factor
- genetic factor



- mental factor
- economic factor
- social factor
- cultural factor

What are your Rights?

Under GDPR you have the following rights, which we will always look to uphold:

- a) **Right to be informed** about our collection and use of personal data. The Privacy Policy should tell you everything you need to know, but you can always contact your relationship Manager/Partner if you have any queries relating to information we hold.
- b) **Right to access** the personal data we hold about you.
- c) **Right to rectification** of your personal data held if it is inaccurate or incomplete.
- d) **Right to erasure** of your personal data we hold.
- e) Right to restrict processing of your personal data.
- f) **Right to data portability** of your personal data. This means you can ask us for a copy of your personal data held by us to re-use with another service or business.
- g) **Right to object** to us using your personal data for a particular purpose.
- h) Right in relation to automated decision making and profiling of your personal data.

Further information about your rights can be obtained from the Information Commissioner's Office (ICO) www.ico.org.uk or your local Citizens Advice Bureau.

You should be aware that GDPR rules are overridden by both other legal and professional requirements.

Other Regulations

RPP and RPL are bound by the **Money Laundering Regulations 2017**. Under regulation 40 we **must keep** a copy of the documents and information obtained to fulfil our Customer Due Diligence obligations and sufficient supporting records of the transaction to enable it to be reconstructed for a period of five years following:

- a) the completion of the transaction or
- b) the end of the business relationship.

RPP is a firm regulated by the Association of Chartered Certified Accountants (ACCA) and RPL is a firm regulated by the Institute of Chartered Accountants of England and Wales (ICAEW) and by the Chartered Institute of Taxation (CIOT). We have to comply with the Professional Rules and Practice Guidelines (PRGG) for these bodies.

PRGG stipulates that a member should keep records and his working papers for **at least seven years from the end of the tax year, or accounting period**, to which they relate or such longer period as the rules of self-assessment may require. Papers and records which are legally the property of the client (or former client) should be returned to the client (or former client) or the client's permission obtained for their destruction.

HM Revenue & Customs have additional guidelines on the length of time records should be kept that you should be aware of:



- a) A Self-Assessment Tax Return individual – 22 months after the tax year
<https://www.gov.uk/keeping-your-pay-tax-records/how-long-to-keep-your-records>
- b) Unincorporated business (incl. those who have rental properties) – at least 5 years after the 31 January submission deadline of the relevant tax year.
<https://www.gov.uk/self-employed-records/how-long-to-keep-your-records>
- c) Incorporated businesses - You must keep records for 6 years from the end of the last company financial year they relate to, or longer if:
 - a. they show a transaction that covers more than one of the company's accounting periods
 - b. the company has bought something that it expects to last more than 6 years, like equipment or machinery
 - c. you sent your Company Tax Return late
 - d. HMRC has started a compliance check into your Company Tax Return<https://www.gov.uk/running-a-limited-company/company-and-accounting-records>
- d) PAYE records - We must keep these detailed records for 3 years from the end of the tax year they relate to.
<https://www.gov.uk/payee-for-employers/keeping-records>

Collection of information

Any information that we have retained has been provided to us by you, HMRC, Companies House, someone authorised to act on your behalf or someone who has enquired about our services on your behalf on a voluntary basis. We will inform you if at any point you are required mandatorily to provide certain information to us.

This information is required by us to enable an effective relationship to best advise you and meet your Statutory Compliance with regards to Taxation and the Companies Act 2006.

Storage of information

We store and hold your data by various methods:

- a) Hard copies of certain documents are held in offices and our storage area within the building premises. To access the building during office hours you require the door entry code. Out of office hours the office is locked with a chubb key in addition to the door entry code and is protected by an alarm system that automatically alerts a Partner or other staff member. The current staff and cleaners have access to the keys and codes. If we require additional storage for old files and need to store off-site (as we have previously) we will ensure that the premises that retains these records is secure and safe.
- b) Our computer server holds our electronic records and is backed up to USB hard drives. These USB drives are fully encrypted and stored off-site to ensure in case of a fire we still have your data to minimise disruption. All computers and the server are password protected to ensure access to the server cannot be easily made.
- c) Our e-mails and encrypted e-mails are stored in "the cloud" provided by external suppliers. To access this data an e-mail and password is required.



- d) Many of our Partners/Directors and staff have their e-mails “pushed” to their personal mobile phones or tablets to be able to provide assistance “on the go” whilst on courses, at other clients premises, on holiday and outside their normal office hours. We have ensured that all staff that do this have some form of password enablement process set up to mitigate the risk of your data being compromised.
- e) From time to time our Partners/Directors and staff need or would like to work from home. They are under instructions to ensure that your records are kept safe and away from others to prevent unauthorised access.
- f) Where staff are required to take data out of the office building it is via a password protected laptop or encrypted USB memory stick.
- g) For some clients we retain Title Deeds and Wills, these are retained in a fire resistant safe on site.

Although our requirement is to retain information for at least 7 years, HMRC may go back up to 20 years for a discovery assessment. After 7 years it is our general practice to dispose of all paper files from storage. We, however, retain our electronic working papers and the data entered from your records provided on our software systems.

Once 7 years after the engagement has ceased we aim to delete all electronic copies of this data, unless you request us to retain it for up to 20 years. We reserve the right to charge a small fee per annum for this storage due to the use of a “client” licence.

Why we collect, use and store your Data

We use your data for the purposes of acting on your instructions to meet your and your business(es) Statutory obligations in relation to complying with the Finance Acts for taxation and The Companies Act 2006. Our engagement letters set out the terms and conditions and rights of each party. This is required because:

- a) It enables us to communicate with you and allows us to act on your behalf and conduct matters for which you have instructed us.
- b) It enables us to comply with the Money Laundering Laws and other requirements to which we are subject.
- c) It enables us to establish if there are any conflicts of interest when taking on a new appointment.
- d) It enables us to keep the information that may be required in any later professional negligence or other claim against the Firm.
- e) It enable us keep our files, correspondence and all works undertaken for you or on your behalf safely in a coherent manner for a reasonable time in the event that you, or any regulatory authority, require to check such information.
- f) To provide a better service in the future, we wish to send you regular e-mails regarding accountancy, taxation and business matters, which currently appear on both our



website and links from our Facebook page to our website. There will be an opt-out option if you choose at any time to no longer receive such communication.

Who we may share your Data with

In order to maintain a functioning relationship and ensure you meet your Statutory obligations, we need to share your data with certain organisations. The type of data we may share with other organisations and the processes we undertake are included within the Appendix. The organisations that we share your data include:

- HM Revenue & Customs (HMRC)
- Companies House and Charities Commission
- IRIS Software
- SAGE and/or any other bookkeeping softwares you may be using
- National Crime Agency and HMRC Fraud Department
- Fee Protection Service Providers currently Vantage and previously Croner Taxwise
- National Statistics Office
- Other Professionals (always at your request)
- Company Formation Agents
- Mercia Group for Cold File reviews
- Veriphy
- Any agency we are required to share information, due to UK law

We never share your data with any other third parties, without your express permission.

This means that we need your permission to store securely your personal data and to be able to send you e-mails. To ensure an efficient relationship with you going forward, your permission is essential.

Other organisations that may be able to access your data

We need to use the services of other organisations and suppliers in order to meet our duties and to be an effective business, without these suppliers we would not be able to function. This means that other organisations could potentially access your personal data; we can confirm that where a supplier may have access we have only instructed reputable businesses to ensure your data is kept safe. More information is contained within the Appendix. The organisations that may have access to your data include:

- RAS Data Support Ltd
- Giacom
- Citrix (Sharefile)
- Our Professional Regulatory Bodies
- Pegasus Software
- Any external bookkeeper to RPP or RPL
- Professional Indemnity Insurance broker/provider
- Our cleaners and maintenance contractors

At this current time there are no other organisations that could potentially have access to your information.



Requesting Access to your Data and Complaints

Under the GDPR legislation, data subjects (you) have the right to request access to information about them we hold. If you would like to make a request about your personal information we hold please contact Joan Pritchett, who is the Practice Manager of the Firm, by e-mail mail@rppaccounts.co.uk or our contact details on our letter headed paper.

If at any point you have a complaint regarding the use, storage or sharing of your personal data, please notify Joan Pritchett or your relationship Partner or Manager immediately. Any such complaint, or breach in respect of your personal data, will be immediately passed on to the Managing Partner of the Firm for review.

If RPP or RPL becomes aware of any breach of your data, we will notify you as soon as practicably possible and any other relevant party who is required to be informed, which may include the Police and ICO. This does not affect your rights in any way and does not replace or prevent your right to refer to the ICO in the event of a breach by us. You may make a complaint at www.ico.org.uk.

Privacy Policy Changes

We reserve the right to change this Privacy Policy from time to time. This may be necessary for changes in the law or business processes with the way your personal information is held by us.

Our Privacy Policy is available on our website and will be modified for any changes. It can therefore be downloaded or viewed at any time for your reference.

To view the policy please visit:

<https://rppaccounts.co.uk/contact-us/> or
<https://rppaccounts.co.uk/GDPR-External-Policy.pdf>

Your Consent

Your signing of this Notice, is your active, positive consent to allow RPP and RPL to use, share and store your personal data in the manner set out within this Policy.

Should you wish to discuss any aspect of this Notice, please do not hesitate to contact your relationship Manager/Partner.

I/We confirm that I/we have read and understand this notice. I/We understand how, why, where and for how long you will store my/our personal data and my rights outlined above.

Please note, if you do not raise any objections to RPP or RPL regarding the use of your personal information and fail to return the signed document by **31 August 2018** but continue to seek our services on your behalf then you shall be taken to have positively accepted this notice.

Yours faithfully

Rawlinson Pryde & Partners

Rawlinson Pryde Limited



RAWLINSON PRYDE & PARTNERS

RAWLINSON PRYDE LIMITED

PRINT NAME

SIGNED

DATED

PRINT NAME

SIGNED

DATED

I/we agree to you using my name, address and e-mail for RPP or RPL to keep you informed with relevant accountancy, taxation and business matters by e-mail.

I/we DO NOT agree to you using my name, address and e-mail for RPP or RPL to keep you informed with relevant accountancy, taxation and business matters by e-mail.



APPENDIX

Who we may share your Data with

Organisation – HM Revenue & Customs (HMRC). The data we share, may be by phone, letter, e-mail, web-based forms or by some other form of electronic communication that is appropriate. Our processes for the main services we provide are as follows:

- a) Self-Assessment Tax Returns – after gaining your approval by you either signing the tax return or providing e-mail confirmation, we electronically submit your data through our accountancy practice suite, which is currently IRIS software. Occasionally we are required to send paper versions to HMRC.
- b) Corporation Tax Returns – either after gaining your approval or we may send this as your agent, we electronically submit your data through our IRIS software. Occasionally we are required to send paper versions to HMRC.
- c) VAT Returns – we will submit these on your or your business' behalf if instructed to do so. We either do this via our HMRC Agent Portal or via the software you are using at the time.
- d) P11D's and P11D(b)'s – either after gaining your approval or we may send this as your agent we electronically submit your data through our IRIS software. Occasionally we are required to send paper versions to HMRC.
- e) Payroll Real Time Information – data required by HMRC for individuals in your PAYE scheme are submitted based on the payroll information provided through the Pegasus Software.

For those businesses we have access to online payment functions or prepare the reports including financial data for the employee, we will have access to the employees' bank details, as well as any payment functions you provide us for your business.

- f) Tax Enquiry – we provide the necessary details to HMRC tailored to the specific enquiry opened into your affairs. We will always discuss the matter and we will often show you our response to the enquiry before submitting the reply.
- g) Personal details – in order to correspond with HMRC as your agent, HMRC require us to share tax identifiers, name and address to prove our agency status. We may discuss your taxation matters to resolve any issues present. We may update HMRC via our online portal to HMRC, which is password protected.

This is not an exhaustive list, but a list of our main services offered with regards to HMRC.

Organisation – Companies House and Charities Commission are both Government bodies that require personal data to be updated, we therefore share the data that is legally required via the various forms in order to ensure you remain compliant with your Statutory Obligations.

This information is publicly available on either <http://beta.companieshouse.gov.uk/> or <http://beta.charitycommission.gov.uk/>. Please note service addresses appear on the



Companies House website, so if you would like to retain some invisibility we can change this address to our office.

Organisation – IRIS who are our provider of business critical software and services to the UK accountancy and payroll sectors.

Sometimes issues may arise with your data on the IRIS software, which we use to prepare your accounts and taxation requirements to meet your statutory obligations. IRIS also contains our database with your personal and financial details. Where issues arise we have to provide extracts of your data or remote login access to our computer servers.

Where a remote login session takes place there is always a staff member present.

Organisation – SAGE and any other bookkeeping software you may be using. We use these softwares to provide bookkeeping services.

Occasionally we may need to contact SAGE or the appropriate provider regarding your bookkeeping data, which has developed an error and or an issue that requires their product development team to rectify this.

For clients who use a SAGE desktop version, we may share information with them to ensure your business is switched to the appropriate product to meet your business needs,

Organisation – National Crime Agency and HMRC Fraud Department, as we have a legal obligation to report suspicious activities. We are not allowed to provide information on whether a Suspicious Activity Report has been submitted. The Money Laundering Regulations specifically prevents this, as it is deemed a criminal offence to “tip off” the subject(s) of the report.

Organisation – Fee Protection Service Providers currently Vantage, it is recommended by our Accountancy Bodies that we offer tax enquiry insurance and where offered by a firm it should be offered to all clients every year at the renewal date.

The data we send here is limited to name, address and category of insurance applicable to you. For more complex queries we will not mention names, but if the policy is taken up then the provider will know it related to your affairs.

Organisation – National Statistics Office sometimes require individuals and businesses to send personal data in order for the Government to assess the economy performance, wage growth amongst other things.

Where we receive the forms we will always contact you to see if you wish us to complete these forms or whether you wish to. If you request us to complete the forms we will complete them as required and seek any additional information we may not be aware of, from you.

Other organisations – From time to time you may wish us to correspond with other organisations such as Solicitors, Insolvency practitioners and Accountants (for handover information), Banks, Mortgage Providers and provide references. We will only ever share your data with these organisations after having sought your permission. We would recommend that you advise us prior to requiring the information to prevent any undue delay whilst we seek your permission to answer the information request.



Company Formations – In order to form a company we request your personal details to enable us to form your company. We do not use any single supplier to carry out this formation process and we only share the information that is legally required to form the company which is contained within our Form we send you to complete.

Organisation – Mercia Group. RPL is required to have its audit files reviewed (“Cold” file reviews) as part of ICAEW regulations. We have to use an external consultant for this purpose and therefore she may need to see personal information in order to carry out this review.

Organisation – Veriphy which is used by the ICAEW and Law Society. As part of our verification process for money laundering processes we use this product. We enter your details such as your name, date of birth, address, e-mail, mobile phone number, passport number and driving licence number. It then checks to various agencies to confirm your identity and whether you could be a political exposed person or on a sanction list.

Veriphy website is - <https://veriphy.com/faq/>

Organisation – Where required by law we will share any relevant information where appropriate.

We never share your data with any other third parties, without your express permission.

This means that we need your permission to store securely your personal data and to be able to send you e-mails. To ensure an efficient relationship with you going forward, your permission is essential.

Other organisations that may be able to access your data

We need to use the services of other organisations and suppliers in order to meet our duties and to be an effective business, without these suppliers we would not be able to function. This means that other organisations could potentially access your personal data. We can confirm that where a supplier may have access we have only instructed reputable businesses to ensure your data is kept safe.

Organisation – RAS Data Support Limited is used for our computer support. The company has access to our computer passwords and the ability to remotely login to our computer systems via LogMeIn which is an encrypted remote login. The company was incorporated on 19 March 1998.

Organisation – Giacom is the provider of our e-mail storage system via “the cloud”. Our e-mail data is stored on their servers and maybe encrypted via the Citrix software.

Organisation – Citrix is the provider of our encrypted e-mail and attachment tool. This tool means that all of our attachments are encrypted to ensure safe passage to you and our fully encrypted e-mails which you may receive from time to time are retained on their servers for 6 months before their automatic deletion. We are able to revoke access to both e-mails and attachments.



If you wish to send us confidential data, we are able to provide you with a link to transfer this to us in a safe encrypted manner. To access your account you will be sent welcome e-mails upon receiving your first encrypted e-mail. The web portal can be found at:

- a) <https://rpp.sharefile.eu/>
- b) <https://rppaccounts.sharefile.eu/>
- c) <https://RawlinsonPrydeandPartners.sharefile.eu/>

Organisation – ACCA, ICAEW and CIOT are our current Professional Regulatory Bodies. We have compliance visits approximately every six years where our files are examined to ensure the standard of our work and compliance with our Accountancy bodies is satisfactory.

Organisation – Pegasus Software provide our payroll software. Every year they have to visit our premises to update the system for the new tax year payroll and we may start using their portal for employees to access their payslips remotely.

Organisation – Any external bookkeeper of RPP or RPL. They hold name, addresses, payment (via our bank logins) and invoicing details on behalf of RPP and RPL. They may contact you from time to time when there is an outstanding debt outside of our 30 day period terms. If you are unsure whether this is genuine please contact your manager in charge of your affairs

Organisation – Cloud based bookkeeping providers. As well as SAGE we offer Kashflow as an alternative software provider and this may expand to other software as compliance increases with Making Tax Digital. Where we hold the licence, these are provided to you by us but are stored on the servers of the provider.

Organisation – Our cleaners and maintenance contractors have the potential to see information on desks and storage areas. Our staff always remain vigilant when our maintenance contractors are on site to ensure data is not compromised.

At this current time there are no other organisations that could potentially have access to your information.