

# PEARSON MAY PRIVACY POLICY - CLIENTS

## 1. INTRODUCTION

- 1.1** Pearson May (“we”, “us”, or “our”) is committed to respecting and protecting your privacy. This Privacy Policy (the “Policy”) describes how we collect, store and use any personal data that you as an existing client/prospective client/former client (“you”, “your”) provide to us.
- 1.2** Our details are as follows:
- Pearson May, operating from:
    - 37 Great Pulteney Street, Bath BA2 4DA
    - 5 Wicker Hill, Trowbridge, Wiltshire BA14 8JS
    - 67 & 68 St Mary Street, Chippenham, Wiltshire SN15 3JF
  - ICO Registration Number: Z6552060
- 1.3** Please read the following carefully to understand our practices regarding your personal data and how we will treat it.
- 1.4** This Policy may change from time to time and, if it does, the up-to-date version will always be available on our website and becomes effective immediately.
- 1.5** For the purposes of this Policy, “Data Protection Legislation” means all applicable privacy and data protection legislation and regulations including PECR (the Privacy and Electronic Communications (EC Directive) Regulations 2003 (SI 2426/2003)), GDPR (the General Data Protection Regulation (EU 2016/679)) and any applicable national laws, regulations and secondary legislation in the UK relating to the processing of personal data and the privacy of electronic communications, as amended, replaced or updated from time to time.
- 1.6** For the purpose of the Data Protection Legislation and this Policy, we are the ‘data controller’. This means that we are responsible for deciding how we hold and use personal data about you. We are required under the Data Protection Legislation to notify you of the information contained in this Policy.
- 1.7** 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 Policy 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 in section 9 below.

## **2. HOW WE MAY COLLECT YOUR PERSONAL DATA**

**2.1** We obtain personal data about you, for example, when:

- you request a proposal from us in respect of the services we provide;
- you or your business engage us to provide our services and also during the provision of those services;
- you contact us by email, telephone, post, social media or our website (for example when you have a query about our services, or use our ‘Consultation Request’ form on our website etc.);
- networking (e.g. at marketing and other events or meetings either hosted or attended by us); or
- from third parties and/or publicly available resources (for example, from your employer or from Companies House).

## **3. THE KIND OF INFORMATION WE HOLD ABOUT YOU**

**3.1** The personal data you give to us may include the following:

- your name and title;
- contact information, including telephone number, postal address and email address;
- information relating to your location, preferences and/or interests;
- employment and job application details e.g. date of birth, employment history, qualifications etc.
- photographic identification to fulfil our legal obligations under the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (“MLR 2017”);
- your and others’ signatures, National Insurance numbers, financial details such as bank account details and details of any relevant sanctions or similar restrictions;
- in certain circumstances, data relating to health (including disabilities), ethnicity, race, religious beliefs, trade union membership and other ‘special category data’;
- details of contact we have had with you in relation to the provision, or the proposed provision, of our services;
- 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 from research, surveys, and marketing activities;
- information we receive from other sources, such as publicly available information, information provided by your employer(s) etc.;
- any other personal data we collect (such as the client reference number which may be assigned to you) in the context of our work for our clients or in the course of operating our business.

**3.2** If you contact us we may keep a record of that correspondence. The personal data described above may relate to any of the following categories of person:

- our clients and clients’ personnel;
- our prospective clients;
- family members of clients, directors and/or shareholders of companies for which we act and beneficiaries of trusts and estates for which we act;
- third parties such as professional advisors or others with whom we work in the context of providing our services;
- those who submit enquiries through our website;
- any other visitor to our offices.

**3.3** Each time you visit our website, we may automatically collect certain information, details of which can be found [here](#)

## **4. HOW WE USE PERSONAL DATA WE HOLD ABOUT YOU**

### **The purposes for which we process personal data**

**4.1** We process your personal data for the following purposes:

- To enable us to supply professional services to you as our client;
- To carry out any relevant conflict checks, anti-money laundering and sanctions checks and to fulfil our obligations under relevant laws in force from time to time (e.g. the MLR 2017);
- To comply with professional obligations to which we are subject as a member of the Institute of Chartered Accountants in England & Wales (“ICAEW”) and as a firm of Chartered Tax Advisers with the Chartered Institute of Taxation (“CIOT”);
- 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;
- seek your thoughts and opinions on the services we provide;
- notify you about any changes to our services;
- respond to any query that you may submit to us;
- ensure that our website’s content is presented in the most effective manner for you and your device;
- customise our website according to your interests;
- administer our website and for internal operation, including troubleshooting, data analysis, testing, research, statistical and survey responses;
- allow you to participate in interactive features on our website when you choose to do so;
- keep our website safe and secure;
- prevent illegal activity or to protect our interests (as we see fit).

### **The legal bases for our processing of personal data**

**4.2** Our 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. the MLR 2017);

**4.3** 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.

- 4.4** We will also send you marketing information and newsletters with your consent, whilst you are a client of ours. You have the right to unsubscribe to such marketing at any time. If you do choose to unsubscribe we will keep your name, address and email address on a suppression list so that we do not send you such information in the future.
- 4.5** Where relevant and necessary in order to provide you with our professional services under our contract, we may also need to process personal data (see 3 above) of your family members, shareholders/directors of your company, beneficiaries of trusts and estates where you are a trustee/executor etc.
- 4.6** In some circumstances we may anonymise or pseudonymise the personal data so that it can no longer be associated with you, in which case we may use it without further notice to you.

### **Data Sharing**

- 4.7** We may share your personal data with the following third parties:
- our banks (including as permitted by the MLR 2017 which, for the purposes of preventing money laundering or terrorist financing, may require us to disclose your personal data on request to our banks from time to time where we hold monies in our client account on your behalf);
  - tax insurance providers and our professional indemnity insurers;
  - HM Revenue & Customs;
  - Companies House;
  - other professional advisors or subcontractors (including solicitors/lawyers, banks, estate/letting agents, counsel, other accountants and tax advisors) with whom we engage as part of our work for you or with whom you separately engage in the same context;
  - our professional regulatory bodies, the ICAEW and the CIOT;
  - our data processors providing email security, data governance, archiving and other IT software and business support services;
  - our email marketing platform provider and our website platform provider;
  - analytics and search engine providers that assist us in the improvement and optimisation of our website, as detailed further [here](#);
  - a prospective seller or buyer of our business or assets;
  - any third party you ask us to share your data with.

- 4.8** 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”)
- 4.9** 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.
- 4.10** If we share your information with third parties they will process your information as either a data controller or as our data processor and this will depend on the purposes of our sharing your personal data.
- 4.11** 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.
- 4.12** Our website may, from time to time, contain links to and from the websites of advertisers and partners. If you follow a link to any of these websites, please note that these websites have their own privacy policies and that we do not accept any responsibility or liability for these policies. Please check these policies before you submit any personal data to these websites.

### **Data retention**

- 4.13** We follow strict security procedures as to how your personal information is stored and used, and who sees it, to help stop any unauthorised person obtaining access to it. Unfortunately, the transmission of information via the internet is not completely secure and although we do our best to protect your personal data, we cannot absolutely guarantee the security of your data.
- 4.14** 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;
  - the purposes for which we originally collected the personal data;
  - the lawful grounds on which we based our processing;
  - the types of personal data we have collected;
  - the amount and categories of your personal data; and
  - whether the purpose of the processing could reasonably be fulfilled by other means.

- 4.15** When acting as a data controller and in accordance with recognised good practice within the tax and accountancy sector, where you have instructed us and we have an ongoing client relationship, we intend to retain all of our data and records relating to you for the entire period of the relationship and such information will be deleted seven years after the end of the business relationship, unless you as our client ask us to retain it for a longer period.
- 4.16** Our contractual terms provide for the destruction of documents after seven 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.
- 4.17** You are responsible for retaining information that we send to you (including details of capital gains base costs and claims and elections submitted etc.) 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.

### **Change of purpose**

- 4.18** 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.
- 4.19** 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.

### **Prospective new clients**

- 4.20** Where you contact us as a prospective client, either through our website or by contacting one of our offices directly, we will hold your personal data (e.g. name, contact details, nature of enquiry, any notes of our discussions or meetings etc.) with your consent. We will hold such data for a period of two years after the date of last contact with you, in case you decide to engage our services subsequently. After that period, your personal data will be destroyed.

**4.21** If you wish us to take copies of your passport, driving licence, utility bill or such like at an initial meeting (in order for us to comply with the MLR 2017 should you become a client), we will do so. Should you subsequently decide to not engage our services, we will destroy that data after a period of two years.

**4.22** We will also send you marketing information and newsletters with your consent. You have the right to unsubscribe to such marketing at any time. If you do choose to unsubscribe we will keep your name, address and email address on a suppression list so that we do not send you such information in the future.

## **5. TRANSFERRING PERSONAL DATA OUTSIDE THE EUROPEAN ECONOMIC AREA (EEA)**

**5.1** We will not transfer the personal data we collect about you outside of the EEA, unless you explicitly request us to do so in writing.

## **6. DATA SECURITY**

**6.1** 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.

**6.2** 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.

## **7. AUTOMATED DECISION-MAKING**

**7.1** We do not intend to use automated decision-making in relation to your personal data.

## **8. RIGHTS OF ACCESS, CORRECTION, ERASURE, AND RESTRICTION**

### **8.1 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 us of any changes of which we need to be made aware by contacting the member of staff or partner with whom you usually deal, or by emailing us at [mail@pearsonmay.co.uk](mailto:mail@pearsonmay.co.uk)

## 8.2 Your rights in connection with personal data

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

- **request from us 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 from us rectification of your personal data;**
- **request from us 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). 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;
- **object to our 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;
- **request from us restriction of processing of your personal data.** This enables you to ask us to suspend the processing of personal data we hold about you, for example if you want us to establish its accuracy or the reason for processing it;
- **request from us 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;
- **withdraw your consent.** If we are processing your personal data on the basis of your consent, you have the right to withdraw your consent at any time. This does not affect the lawfulness of processing based on your consent before you withdrew it. If you withdraw your consent, we may not be able to continue to provide services to you. Even if you do 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.

8.3 Further information on all of the above rights can be found on the ICO website ([www.ico.org.uk](http://www.ico.org.uk)). If you want to exercise any of the above rights, please contact the member of staff or partner with whom you usually deal, or email us at [mail@pearsonmay.co.uk](mailto:mail@pearsonmay.co.uk).

8.4 It should be noted that any access request (or request to exercise any of the other rights) made before 25 May 2018 may be subject to a fee of £10 to meet our costs in providing you with details of the information we hold about you. After 25 May 2018, we may charge a reasonable fee if your request for access is clearly unfounded, excessive or especially repetitive. Alternatively, we may refuse to comply with the

request in such circumstances. Similarly, we may charge a reasonable fee to comply with requests for further copies of the same information.

- 8.5** We will ask you to provide proof of identity to 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.
- 8.6** 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 any such access request on the same basis as is set out above.

## 9. CONTACT US

- 9.1** If you have any questions regarding this Privacy Policy or if you would like to speak to us about the manner in which we process your personal data, please contact our Data Protection Point of Contact as follows:

James Rose -                      Email - [james.rose@pearsonmay.co.uk](mailto:james.rose@pearsonmay.co.uk)  
   Telephone - 01225 764441  
   Post - 5 Wicker Hill, Trowbridge, Wiltshire BA14 8JS

- 9.2** 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

[www.ico.org.uk](http://www.ico.org.uk)