

Privacy Notice

This is the privacy notice of Independent Bookkeeping Ltd. In this document, "we", "our", or "us" refer to Independent Bookkeeping Ltd.

Our registered office is at 174 Camps Rigg, Livingston, West Lothian, EH54 8FP.

Our registered company number is SC614227.

Introduction

1. This privacy statement informs you about how we process information that we record about you, whether provided by you, or by another person or organisation. It applies to information that could identify you as an individual ("personal information") and information that does not, including that which relates to your business. In the context of the law and this notice, "process" means collect, store, transfer, use or otherwise act on information.
2. We are committed to the protection of your privacy and confidentiality. We recognise that you are entitled to know that your data will not be used for any unintended purpose, and will not accidentally fall into the hands of a third party.
3. We undertake to preserve the confidentiality of all information you provide to us, and hope that you reciprocate.
4. We have in place procedures and training for data protection, confidentiality and information security. These are regularly reviewed to ensure that they remain effective.
5. Our policy complies with UK law accordingly implemented, including that required by the EU General Data Protection Regulation (GDPR).
6. The law requires us to tell you about your rights and our obligations to you in regards to the processing and control of your personal data. We do this now, by requesting that you read the information provided at www.knowyourprivacyrights.org
7. Except as set out below, we do not share, or sell, or disclose to a third party, any information collected through our website.

8. Data we process

We provide a range of services to businesses and personal clients. We aim to process data, whether personal data or not, only to the extent necessary for us to provide our clients with our services and for other agreed purposes.

Often we may aggregate information in a general way and use it to provide class information. If we use it for this purpose, you as an individual will not be personally identifiable.

Personal clients

If you are a personal client, personal data that we may process may include contact information, information about your business activities, information about your family members, and financial information such as that relating to your income, expenses, taxation and investments. Some of our services may also require us to process information deemed to be “special category” information, such as your race or ethnic origin, information about your health and medical history, information about your sexual life and orientation, criminal records, and information about your political, religious or philosophical beliefs.

In most cases, your personal data will have been provided to us by you. However, with your consent, or if it is necessary in order to provide you with our services, we may have obtained your personal data from a third party source.

Third parties connected to clients and suppliers

We may process your personal data if you have a personal or business connection with any of our clients or suppliers. For example, you may be a family member, business partner, other adviser, supplier or transaction counterparty.

The data we process may include contact information, information about business activities, information about partners, directors, employees, information relating to employment remuneration and payroll, and financial information such as that relating to income, expenses, taxation and investments.

We may be given your personal data by our clients or suppliers, or by third parties acting on the instructions of a client or a supplier.

We ask our clients and suppliers to bring this privacy notice to your attention as soon as they become aware that we process your personal data.

Suppliers

If you supply our business with goods or services, including subcontracted services that we supply to our clients, then we may process your personal information. However, we do so only to the extent necessary to contract with you.

In most cases, your personal data will have been provided to us by you. However, sometimes we use third parties such as credit rating agencies to make decisions regarding our relationship.

The bases on which we process personal information

The law requires us to determine under which of six defined bases we process different categories of your personal information, and to notify you of the basis for each category.

If a basis on which we process your personal information is no longer relevant then we shall immediately stop processing your data.

If the basis changes then if required by law we shall notify you of the change and of any new basis under which we have determined that we can continue to process your information.

9. Information we process because we have a contractual obligation

We may process personal information when a contract has been formed with our business and processing is necessary to carry out our obligations under that contract, or when processing personal data is necessary in order to form a contract.

We shall continue to process this information until the contract between us ends or is terminated by either party under the terms of the contract.

10. Information we process with your consent

Only when you have given us explicit permission to do so, do we process your personal information under the basis of consent.

For example, you might have agreed that we may pass your name and contact information to selected associates whom we consider may provide services or products you would find useful.

We continue to process your information on this basis until you withdraw your consent or it can be reasonably assumed that your consent no longer exists.

You may withdraw your consent at any time by instructing us information@independentbookkeeping.co.uk

11. Information we process for the purposes of legitimate interests

We may process information on the basis there is a legitimate interest, either to you or to us, of doing so.

Where we process your information on this basis, we do after having given careful consideration to:

- whether the same objective could be achieved through other means
- whether processing (or not processing) might cause you harm
- whether you would expect us to process your data, and whether you would, in the round, consider it reasonable to do so

For example, we may process your data on this basis for the purposes of:

- record-keeping for the proper and necessary administration of our business
- responding to communication from you to which we believe you would expect a response
- protecting and asserting the legal rights of any party
- insuring against or obtaining professional advice that is required to manage business risk
- protecting your interests where we believe we have a duty to do so

12. Information we process because we have a legal obligation

Sometimes, we must process your information in order to comply with a statutory obligation.

For example, we may be required to give information to legal or tax authorities if they so request or if they have the proper authorisation such as a search warrant or court order.

This may include your personal information.

Specific uses of information you provide to us

13. Communicating with you

When you contact us, whether by telephone, through our website or by e-mail, we collect the data you have given to us in order to reply with the information you need.

We record your request and our reply in order to increase the efficiency of our business.

We keep personally identifiable information associated with your message, such as your name and email address so as to be able to track our communications with you to provide a high quality service.

14. Dealing with complaints

When we receive a complaint, we record all the information you have given to us.

We use that information to resolve your complaint.

If your complaint reasonably requires us to contact some other person, we may decide to give to that other person some of the information contained in your complaint. We do this as infrequently as possible, but it is a matter for our sole discretion as to whether we do give information, and if we do, what that information is.

If the complaint relates to information on our website and we feel it is justified or if we believe the law requires us to do so, we shall remove the information while we investigate.

If we think your complaint is vexatious or without any basis, we shall not correspond with you about it.

We may compile statistics from information relating to complaints to assess the level of service we provide, but not in a way that could identify you or any other person.

15. Office visitors

If you visit our office you will be required to sign in at reception. We keep a record of your visit in order to maintain the security of our premises, your safety and the safety of other visitors.

We keep the record of your visit only for as long as necessary, and in any case, for [less than one year].

16. Customer relationship management system

We use a customer relationship management (CRM) system to process personal data.

Data subjects include existing, former and prospective clients and their agents and representatives.

Personal data that we process includes the name of the person, information about his or her employer and job position, and contact information.

We process this data on the basis of consent for purposes that include:

- managing and developing our business or services
- informing clients and prospective clients about our services
- determining relationships between clients and our partners and employees
- analysing whether we provide clients with a high level of service

We do not sell or share any personal data with third parties unless we have explicit consent to do so from the data subject.

17. Job applications and employment

If you send us information in connection with a job application, we may keep it for up to three years in case we decide to contact you at a later date.

If we employ you, we collect information about you and your work from time to time throughout the period of your employment. This information will be used only for purposes directly relevant to your employment. After your employment has ended, we will keep your file for six years before destroying or deleting it.

Use of information we collect through automated systems when you visit our website

18. Cookies

Cookies are small text files that are placed on your computer's hard drive by your web browser when you visit any website. They allow information gathered on one web page to be stored until it is needed for use on another, allowing a website to provide you with a personalised experience and the website owner with statistics about how you use the website so that it can be improved.

Some cookies may last for a defined period of time, such as one day or until you close your browser. Others last indefinitely.

Your web browser should allow you to delete any you choose. It also should allow you to prevent or limit their use.

Our website uses cookies. They are placed by software that operates on our servers, and by software operated by third parties whose services we use.

When you first visit our website, we ask you whether you wish us to use cookies. If you choose not to accept them, we shall not use them for your visit except to record that you have not consented to their use for any other purpose.

If you choose not to use cookies or you prevent their use through your browser settings, you will not be able to use all the functionality of our website.

We use cookies in the following ways:

- 18.1. to track how you use our website
- 18.2. to record whether you have seen specific messages we display on our website
- 18.3. to keep you signed in our site
- 18.4. to record your answers to surveys and questionnaires on our site while you complete them
- 18.5. to record the conversation thread during a live chat with our support team

19. Personal identifiers from your browsing activity

Requests by your web browser to our servers for web pages and other content on our website are recorded.

We record information that could identify your location, such as your IP address. We also record information reported by the software you are using to browse our website, such as the type of computer or device and the screen resolution.

We use this information in aggregate to assess the popularity of the webpages on our website and how we perform in providing content to you.

If combined with other information we know about you from previous visits, the data possibly could be used to identify you personally, even if you are not signed in to our website. However, our policy is not to use such data for the purpose of personal identification.

Disclosure and sharing of your information

20. Data may be processed outside the European Union

Our websites are hosted in Britain

We may also use outsourced services in countries outside the European Union (EU) from time to time in other aspects of our business.

Accordingly data obtained within the UK or any other country could be processed outside the EU.

We use safeguards with respect to data transferred outside the EU.

These include:

- 20.1. the processor is within the same corporate group as our business or organisation and abides by the same binding corporate rules regarding data processing.
- 20.2. the data protection clauses in our contracts with data processors include transfer clauses written by or approved by a supervisory authority in the European Union.
- 20.3. we comply with a code of conduct approved by a supervisory authority in the European Union.
- 20.4. we are certified under an approved certification mechanism as provided for in the GDPR

Access to your own information

21. Access to your personal information

- 21.1. At any time you may review or update personally identifiable information that we hold about you.
- 21.2. To obtain a copy of any information that is not provided through our website you may send us a request at information@independentbookkeeping.co.uk
- 21.3. After receiving the request, we will tell you when we expect to provide you with the information, and whether we require any fee for providing it to you.

22. Removal of your information

If you wish us to remove personally identifiable information, you may contact us at information@independentbookkeeping.co.uk

This may limit the service we can provide to you.

23. Verification of your information

When we receive any request to access, edit or delete personal identifiable information we shall first take reasonable steps to verify your identity before granting you access or otherwise taking any action. This is important to safeguard your information.

24. Retention period for personal data

Except as otherwise mentioned in this privacy notice, we keep your personal information only for as long as required by us:

- 24.1. to provide you with the services you have requested;
- 24.2. to comply with other law, including for the period demanded by our tax authorities;
- 24.3. to support a claim or defence in court.

Other matters

25. If you are not happy with our privacy policy

- 25.1. If you are not happy with our privacy policy or if have any complaint then you should tell us.
- 25.2. If a dispute is not settled then we hope you will agree to attempt to resolve it by engaging in good faith with us in a process of mediation or arbitration.
- 25.3. If you are in any way dissatisfied about how we process your personal information, you have a right to lodge a complaint with the Information Commissioner's Office. This can be done at <https://ico.org.uk/concerns/>

26. Compliance with the law

Our privacy policy has been compiled so as to comply with the law of every country or legal jurisdiction in which we aim to do business. If you think it fails to satisfy the law of your jurisdiction, we should like to hear from you.

27. Review of this privacy policy

We may update this privacy notice from time to time as necessary. The terms that apply to you are those posted here on our website on the day you use our website. We advise you to print a copy for your records.

If you have any question regarding our privacy policy, please contact us.

Explanatory notes

Privacy policy notice

General notes

The EU Data Protection Directive (95/46/EC), implemented as the General Data Protection Regulation, or the GDPR, comes into force from 25 May 2018.

In the UK, the Data Protection Bill enshrines the law in the GDPR, making it applicable even after the UK leaves the European Union.

The requirements under the new law are similar in extent to existing data protection law in the UK. If your business complies with existing law, then the changes you need to make are likely to be small.

The possible implications for non-compliance are now much more severe. In theory, the Information Commissioner's Office (the ICO) has the power to fine a business 4% of its annual worldwide turnover.

However, as with other EU law regarding selling to consumers we believe that the ICO in practice is unlikely to fine many small businesses and organisations without having first given a warning. Having a privacy notice (such as one based on this template) that shows some effort to comply with the law is likely, in our opinion, to generate enough goodwill with the ICO to avoid a fine in the first instance.

Updating your website privacy notice is not the only requirement for compliance with the GDPR. You are also likely to need to change how customers and visitors can access personal data held about them, and create new procedures for obtaining compliance to collect and use personal data.

You may also need to update other legal documents, in particular, your website terms and conditions. Free versions of these are also available from our website.

More information can be found at: <https://www.netlawman.co.uk/ia/gdpr>

Using this template as the basis for your privacy notice

This privacy policy is a version of our standard one that has been edited specifically for firms of accountants.

Despite having customised it as much as we can, there are paragraphs that you might need to decide whether to include or not, or whether to edit. The guidance notes at the end tell you if there are any words that you shouldn't change.

There are no paragraphs in this document that you cannot edit. There are some that you will definitely need to edit, for example, you may need to decide whether to delete a particular sentence.

To make editing easier, we have highlighted text that needs your attention in blue. Blue text means that you should make a decision whether to include or exclude it. Blue text in square brackets denotes where you must enter some information. Delete the brackets once you have added the information.

Your privacy policy should be concise (while also being comprehensive), transparent, easy to understand and easily accessible. We aim to balance those qualities in this document. If we could, we would make this document shorter. However, the law requires your policy to cover certain things, and it is difficult both to comply and to reduce the size of this document further.

We offer this template free as an example of a Net Lawman document. We hope that you like it, and that you may buy other documents and services from us in the future.

Regardless of the price, we assert our copyright in the document. Our standard licence terms apply.

In addition to these paragraph specific guidance notes to help you edit the template, we also publish a free, more general guide to editing our legal documents, which you can download at: https://www.netlawman.co.uk/uploads/Editing_Legal_Document_Templates.pdf

If you have any questions, please contact us at support@netlawman.co.uk

Paragraph specific notes

Numbered notes refer to specific numbered paragraphs in the template.

Identification of the owner of the website

The GDPR requires that you identify your business. Using the domain name as the business name is not enough. You need to provide a name and a head office address.

If you have appointed a data protection officer, you should name that person here using words such as “Our Data Protection Officer is [Name]”.

Introduction

Leave these paragraphs in place unless there is a good reason to edit them or remove them. Each of these items has been carefully considered in the context of this document and has been included for a purpose.

1. This paragraph sets out the purpose of the document and explains terms used throughout it.
2. This is a statement of intent, designed to reassure visitors, but also any regulator.
3. As above.
4. As above.
5. This statement demonstrates awareness of the GDPR and compliance. It should also reassure visitors.
6. A key requirement of the law is that you tell your visitors and customers that they have rights with respect to how their personal information is processed. Rather than cluttering your privacy notice with an explanation of the law, we highly recommend that you refer your readers to this explanatory website.
7. A statement designed to reassure site visitors.

Data we process

The GDPR only applies to personal data. Information about clients that are businesses should be protected, but it is not required to be by the GDPR.

You are likely to process personal data relating to:

- personal clients
- individuals who work for a business client (employees, directors, partners, suppliers, other advisers, contractors)
- your own suppliers
- your own employees
- visitors to your website and your premises

The purpose of these three paragraphs is to draw specific attention to particular types of individual – those people most likely to be interested in your privacy policy.

The bases on which we process information about you

A requirement of the GDPR is that you tell the data subject why you process the data and which legal basis you have chosen to use as the justification to process his or her data.

All the bases are described at: <http://www.knowyourprivacyrights.org/legitimate-uses/>

We suggest that you leave these paragraphs as is, except to edit the blue text.

Specific uses of information you provide to us

This section provides more information about specific types of information. The paragraphs within it are as much designed to reassure a visitor reading your policy than to aid compliance with the law.

13 Communicating with you

This paragraph reminds a subject that if he or she contacts you, in order to reply, you have to process his or her data. We recommend to leave it as is.

14 Dealing with complaints

This paragraph is intended to show that you take complaints seriously, and also to dissuade complaints without basis. We recommend to leave it as is.

15 Office visitors

Information about visitors to your office is covered by GDPR. This paragraph reminds visitors that you keep information about their visit, and that you may use CCTV. If you don't use CCTV, delete the blue text accordingly.

16 Customer relationship management system

This paragraph is a reminder that client information may be placed in a CRM and used for marketing or client analysis purposes. We recommend to leave it as is if you use a CRM system.

17 Job applications and employment

GDPR applies to employee data as well as client data. The purpose of this paragraph is to set out for how long personal information is processed. We recommend to leave it as is because it is a requirement of GDPR.

18 Cookies

The start of this paragraph is an explanation of what cookies are.

It is good practice to display a message when a visitor first comes to your website asking whether he or she accepts use of cookies. The paragraph in blue supports this.

You don't need a separate cookie policy. For GDPR, cookies are simply another method of collecting data, and require no different treatment to data collected on a paper form.

Many businesses provide in-depth information about every cookie. This may be useful to some data subjects, but is not necessary.

We take the approach here of not listing every single cookie.

The reason is that you not know this information yourself, especially if you use third party add-ons or plug-ins to your website. For example, Google provides visitor tracking software (Analytics) that is popular. It could at any point change the name or purpose of the many cookies it uses without telling you.

There are so many cookies that software you use is likely to place that to list them here would increase the size and complexity of the notice, and to keep the notice up-to-date as they change would be time consuming.

If you want to use a separate cookie policy (perhaps listing every cookie's file name, purpose and expiration period), you could link to it from this paragraph using the words "More detailed information about the cookies we use can be found in our [cookie policy](#)."

We prefer the simpler approach of explaining in what ways they are used. Add or delete to this list as appropriate.

19 Personal identifiers from your browsing activity

Most web servers log requests for pages. We suggest you leave this paragraph as is, even if you don't use this information.

20 Our use of re-marketing

Re-marketing is the name given to the practice of advertising your products and services on third party websites based on pages on your website that the visitor has already seen.

It requires you as the website owner to be the client of an advertising service provider.

When a visitor visits a page of your website, the advertiser's software through your website places a cookie on the visitor's computer. When he or she visits another webpage on a third party website, you can choose whether or not to pay to show him or her an advert for your product or service.

The advertising service provider usually allows you to specify exactly what criteria must be met in order to display your advert, making re-marketing a cost efficient way of advertising.

Some people feel very strongly about re-marketing. It can elicit fears of "being followed around the web", particularly if the topic of the advert is sensitive.

You can choose to delete this paragraph entirely if you do not use re-marketing. However, keeping it in place will allow you to experiment with different types of display marketing later.

Disclosure and sharing of your information

21 Information we obtain from third parties

This paragraph is a reminder to visitors that you may use third party information provision services. Delete if not appropriate to your practice.

22 Third party advertising on our website

Delete if not appropriate to your website.

23 Data may be processed outside the European Union

It is a legal requirement to tell the visitor if his or her information is processed outside the EU. It is especially important if you have business operations outside the EU, for example, if you outsource a service.

Most accountancy practices will not outsource any operations outside the EU, so unless you are aware of a particular circumstance, you should paragraph 19 entirely. However, the situations in which you might include:

- you use cloud based accountancy software that has been developed and is operated by a business that does not have an office in the EU
- a client has interests outside the EU that require you to transfer data (e.g. for the purposes of an audit of a parent company based elsewhere)

The safeguards (bullet points at the end of the paragraph) seem verbose, but are copied verbatim from the legislation. Choose the most appropriate and delete the others.

Management of your information

Under the GDPR, a data subject has a right to access information about him or her, and a right for that information to be kept up-to-date and only for as long as required.

It is a requirement of the GDPR to tell data subjects for how long personal information will be kept. These paragraphs are a catch-all if the information is not provided elsewhere.

Basic UK law relating to limitation for bringing a claim, contract matters, tax and other areas often requires data to be retained for six years. You will be “safe” if you specify that period for commercial transactions.

You should leave these four paragraphs in place except to edit the blue text.

Other matters

28 If you are not happy with our privacy policy

This paragraph sets out standard wording that tells visitors how to make a complaint.

It gives you a stronger argument to use arbitration or mediation as a means of resolving a complaint, rather than going to court.

In any case, you must tell visitors to your site about their right to complain to the supervisory body, the Information Commissioner's Office.

29 Compliance with the law

Leave this paragraph in place.

30 Review of this privacy policy

Leave this paragraph in place.

End of notes