

## Privacy Policy



We ask that you read this privacy notice carefully as it contains important information on who we are, how and why we collect, store, use and share personal information, your rights in relation to your personal information and on how to contact us and supervisory authorities in the event you have a complaint.

This notice should be read along-side:

- our Website Terms and Conditions and our Cookie Policy; and also,
- where you instruct us to act on your behalf, our Letter of Engagement (incorporating our Terms of Business).

### Who we are

Aird Accountancy Limited collects, uses and is responsible for certain personal information about you. When we do so we are regulated under the Data Protection Act 2018 (implementing the General Data Protection Regulations – GDPR) and any other national implementing laws, regulations and secondary legislation, as amended or updated from time to time, in the UK. We are responsible as ‘controller’ of that personal information for the purposes of those laws.

Aird Accountancy Limited (Reg No. SC572955) whose registered office is Bredaig, Kiltarlity, Beauly, Inverness-shire, IV4 7JP. We are regulated by the Institute of Chartered Accountants of Scotland.

### The personal information we collect and how we use it

#### *Information collected by us*

In the course of providing accountancy services we collect the following kind of personal information when you provide it to us verbally or in writing (including website forms, letter, email, SMS and fax):

- The personal information we collect from you will vary depending on which products and/or services you engage us to deliver. The personal information we collect might include your name, address, telephone number, email address, your Unique Tax Reference (UTR) number, your National Insurance number, bank account details, current and historic financial, accounting, bank and tax information including income and expenditure information.
- If the client is a business then during the provision of our services we may also collect the names, addresses, dates of birth and employment information, financial information, contact telephone and/or email address relating to: officers, managers, employees; equity owners (i.e. shareholders, partners); customers; and suppliers.

#### *Information provided by you about another person*

If you are providing information about another person then you should ensure that you have authority to disclose such information (in accordance with any applicable data protection or privacy laws) and all data should be complete, accurate and up to date.

#### *Collected from other sources*

We also obtain personal information from other sources as follows:

- Companies House
- H.M. Revenue & Customs
- Other professional organisations (for example solicitors or accountants)
- Organisations who have referred work to us (for example, solicitors, accountants or banks)
- Our communications systems (such as mobile phones, voicemail, email, messaging systems and internet facilities)

### *Collected from our website*

When someone visits our website we use Google Analytics to automatically collect visit log information including: IP address, web browser type and version, operating system, device used, geographical location, list of URLs starting with a referring site and your activity on our site. We do this to find out things like the number of visitors to parts of the site. This information is only processed in a way that doesn't identify anyone.

Our website contains a password protected area (Openspace) that require a user to login. This login system offers to remember the user email address if the relevant box is ticked. Ticking the box will create a cookie that will automatically expire after 1 year or if the box is un-ticked on a subsequent visit.

If we do want to collect personally identifiable information through our website, we will make it clear when we collect personal information and will explain what we intend to do with it e.g. online enquiry forms or email newsletter subscriptions.

### *Use of your personal data*

Your information may be used for:

- verifying your identity and to establish the funding of any transaction (see details below on anti-money laundering obligations);
- the detection of fraud;
- communicating with you during the matter;
- providing you with a quotation, advice, prepare documents or to complete transactions on yours or your organisation's behalf;
- keeping financial records of your transactions and the transactions we make on your behalf;
- seeking advice from third parties in connection with your matter;
- responding to any complaint or allegation of negligence against us;
- internal management and planning, which includes: resource management; planning of tasks or meetings; keeping records of sources of work and new enquiries; and storage and archiving of files and documents;
- providing you with information about further accountancy work or services that could benefit you, whilst we are carrying out your work.

We do not use your personal information on an automated basis to make decisions.

### *Our obligations relating to anti-money laundering legislation*

As with other professional services firms, we are required to identify our clients for the purposes of the UK anti-money laundering legislation. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity, we will not be able to proceed with the engagement.

If you undertake business that requires you to be supervised by an appropriate supervisory authority to follow anti-money laundering regulations including if you accept or make high value cash payments of £10,000 or more (or equivalent in any currency) in exchange for goods you should inform us.

Any personal data received from you to comply with our obligations under the Money Laundering, Terrorist Financing and Transfer for Funds (Information on the Payer) Regulations 2017 (MLR 2017) will be processed only for the purposes of preventing money laundering, terrorist financing or proliferation financing. No other use will be made of this personal data unless use of the data is permitted by law or under enactment other than the MLR 2017 or UK GDPR, or we have obtained the consent of the data subject to the proposed use of the data.

We are required to retain the identification verification for 5 years after any business relationship or transaction has ended. We have procedures in place to ensure these details are retained and destroyed securely.

### *Who we share your personal information with*

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 or where we have another legitimate interest in doing so.

“Third parties” includes third-party service providers. The following activities are carried out by third-party service providers: IT and cloud services, ID verification services, professional advisory services, administration services, marketing services and banking 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.

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.

#### *If you do not provide your personal information*

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.

#### *How long your personal information will be kept*

Your personal information will be retained, usually in computer or manual files, only for as long as necessary to fulfil the purposes for which the information was collected; or as required by law; or as long as is set out in any relevant contract you may hold with us but normally for a minimum of 7 years from the conclusion or closure of your work. We hold the information for this period after the file is closed just in case you, or we, need to re-open your case for the purpose of defending complaints or claims against us.

Information obtained from prospective clients is kept for up to twelve months for the purpose of providing quotations and any subsequent follow up.

#### *Reasons we can collect and use your personal information*

Prior to entering into our contract with you we rely on “Legal Obligation” as the lawful basis on which we collect and use your personal data provided in our “Personal Information Form” to allow us to comply with anti-money laundering legislation and undertake an ID check via a third party online ID verification service.

Once you have entered into a contract with us by accepting the terms of the Letter of Engagement (incorporating our Terms of Business) and this Privacy Notice then we rely on “Contract” as the lawful basis on which we collect and use all further personal data during the performance of our services.

#### **Keeping your personal information secure**

Whilst we strive to protect your personal information, we cannot guarantee the security of any information you transmit to us, and you do so at your own risk.

Once we receive your information, we make our best effort to ensure its security on our systems. Where we have given, or where you have chosen, a password which enables you to access information, you are responsible for keeping this password confidential. We ask you not to share your password with anyone.

We have appropriate security measures in place to prevent personal information from being accidentally lost, or used or accessed in an unauthorised way. We limit access to your personal information to those who have a genuine business need to know it. Those processing your information will do so only in an authorised manner and are subject to a duty of confidentiality.

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

#### **Transferring Personal Data outside the UK**

We may transfer the personal data we collect outside of the UK to the European Economic Area (EEA) and United States of America (USA) in order to perform our contract with you.

The “adequacy regulations” cover data transferred between the UK and the EEA and also the EU-US Data Privacy Framework covers data transferred to the USA. These structures are deemed to provide an adequate level of protection for your personal information for the purpose of the data protection legislation.

## Your rights

You have the following rights:

*Access to your information* - You have the right to request a copy of the personal information about you that we hold.

*Correcting your information* - We want to make sure that your personal information is accurate, complete and up to date and you may ask us to correct any personal information about you that you believe does not meet these standards.

*Deletion of your information* - You have the right to ask us to delete personal information about you where:

- You consider that we no longer require the information for the purposes for which it was obtained.
- We are using that information with your consent and you have withdrawn your consent see “Withdrawing consent to using your information” below.
- You have validly objected to our use of your personal information - see Objecting to how we may use your information below.
- Our use of your personal information is contrary to law or our other legal obligations.

*Objecting to how we may use your information* - You have the right at any time to require us to stop using your personal information for direct marketing purposes. In addition, where we use your personal information to perform tasks carried out in the public interest then, if you ask us to, we will stop using that personal information unless there are overriding legitimate grounds to continue.

*Restricting how we may use your information* - In some cases, you may ask us to restrict how we use your personal information. This right might apply, for example, where we are checking the accuracy of personal information about you that we hold or assessing the validity of any objection you have made to our use of your information. The right might also apply where this is no longer a basis for using your personal information but you don't want us to delete the data. Where this right is validly exercised, we may only use the relevant personal information with your consent, for legal claims or where there are other public interest grounds to do so.

*Withdrawing consent using your information* - Where we use your personal information with your consent you may withdraw that consent at any time and we will stop using your personal information for the purpose(s) for which consent was given i.e. receipt of newsletters or marketing material.

Please contact us in any of the ways set out in the “How to contact us” section below and further advice section if you wish to exercise any of these rights.

## How to complain

We hope that we can resolve any query or concern you raise about our use of your information but you also have the right to lodge a complaint with the Information Commissioner's Office, whose 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>

## Changes to this privacy notice

This privacy notice was originally published on 1<sup>st</sup> May 2018 and updated on 27<sup>th</sup> October 2023.

We may change this privacy notice from time to time, when we do we will inform you via email.

## How to contact us

Please contact us if you have any questions about this privacy notice or the information we hold about you.

If you wish to contact us please send an email to [info@airdaccountancy.limited](mailto:info@airdaccountancy.limited), write to Bredaig, Kiltarlity, Beauly, Inverness-shire, IV4 7JP or call 01463 549049.