



## **Privacy Policy – Munro Bowman Limited**

The Data Protection Act 2018 (“DPA 2018”) and the UK General Data Protection Regulation (“UK GDPR”) impose certain legal obligations in connection with the processing of personal data.

Munro Bowman Limited is a controller within the meaning of the UK GDPR. The firm’s contact details are as follows:

### **Our contact details**

Name: Munro Bowman Limited

Address: 1326 Christchurch Road, Bournemouth, Dorset, BH7 6ED

E-mail: [accounts@munrobowman.co.uk](mailto:accounts@munrobowman.co.uk)

We may amend this privacy notice from time to time. If we do so, we will supply you with and/or otherwise make available to you a copy of the amended privacy notice.

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

We process personal data and company information for the following purposes:

- to enable us to supply you with the contracted services as our client
- to fulfil our obligations under relevant laws in force from time to time (e.g. the Money Laundering and Terrorist Financing (Amendment) Regulations 2019)
- to use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings
- to contact you about other services we provide which may be of interest to you if you have consented to us doing so

### **The Types of personal data that we collect**

The personal data that we collect and use may include the following types of data:

- Title
- First name
- Middle name
- Surname
- Date of birth
- Birth town
- Gender
- Marital status
- Nationality
- Telephone numbers
- Residential and commercial addresses which you are associated with
- Email addresses
- IP Address/location
- Bank details
- Tax references such as unique taxpayer reference and national insurance number

- Tax codes
- Personal income and employment details
- Relationship to the entity we provide services to and other commercial relationships

We will also collect special personal information such as health data, criminal convictions and offences, which you discuss with us.

### **The legal basis for our intended processing of personal data**

We rely on the following legal bases in order to process your personal data:

- occasionally we will rely on your consent to process your personal data but only if we have contacted you beforehand and asked you to agree
- the processing is necessary for the performance of our contract so that we can deliver our services
- the processing is necessary for compliance with legal obligations to which we are subject (e.g. MLR 2019); the processing is necessary for our legitimate interests, such as: investigating/defending legal claims, recovering debts owed to us, keeping our client records up to date and to develop our services and grow our business.

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.

### **Persons/organisations to whom we may give personal data**

We may share your personal data with:

- HMRC
- any third parties with whom you require or permit us to correspond with
- an alternate appointed by us in the event of incapacity or death tax insurance providers professional indemnity insurers
- other professional consultants and service providers

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").

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.

### **Retention of personal data**

When acting as a data controller and in accordance with recognised good practice within the tax and accountancy sector we will retain all of our records relating to you as follows:

- where tax returns have been prepared it is our policy to retain information for six years from the end of the tax year to which the information relates
- where ad hoc advisory work has been undertaken it is our policy to retain information for six years from the date the business relationship ceased
- where we have an ongoing client relationship, data which is needed for more than one year's tax compliance, information is retained throughout the period of the relationship, but will be deleted six years after the end of the business relationship unless you as our client ask us to retain it for a longer period.

You are responsible for retaining information that we send to you 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** - 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.

**Limited companies** - six years from the end of the accounting period.

## **Organisational and Technical Data Protection Measures**

At Munro Bowman Limited, we are committed to safeguarding the privacy and security of your personal information. In this section, we outline the organisational and technical measures we have implemented to protect your data. We strive to comply with applicable data protection laws and regulations, including the General Data Protection Regulation (GDPR) and other relevant privacy legislation.

### Organisational Measures:

- **Data Protection Officer (DPO):** We have appointed a Data Protection Officer responsible for overseeing our data protection efforts, ensuring compliance with relevant regulations, and handling any data protection inquiries or concerns.
- **Employee Training:** Our employees receive regular data protection training to ensure they understand the importance of protecting personal information, their responsibilities, and how to handle data securely.
- **Confidentiality Agreements:** All our employees, contractors, and third-party service providers are required to sign confidentiality agreements that legally bind them to maintain the confidentiality and security of personal information.
- **Access Controls:** We enforce strict access controls to limit access to personal data to authorized individuals who require it to fulfil their job responsibilities. Access permissions are regularly reviewed and revoked promptly upon termination or change in job roles.
- **Data Minimization:** We practice data minimization by collecting and processing only the personal data necessary to fulfil the purposes outlined in our privacy policy. We retain data only for as long as required or as permitted by law.
- **Incident Response:** In the event of a data breach or security incident, we have established procedures to promptly assess and respond to such incidents. We will notify affected individuals and the appropriate regulatory authorities, as required by law.

### Technical Measures:

- **Secure Infrastructure:** Our systems and databases are hosted on secure servers with robust security measures to protect against unauthorized access, data breaches, and other threats. We regularly monitor and update our infrastructure to ensure its integrity and security.
- **Authentication and Access Controls:** We implement strong authentication mechanisms, such as unique usernames and passwords, multi-factor authentication, and role-based access controls, to prevent unauthorized access to personal data.
- **Data Backup and Recovery:** We have implemented regular data backup processes to ensure the availability and integrity of your personal information. Backups are securely stored and tested for recoverability to minimize the risk of data loss.
- **System Monitoring and Logging:** We employ monitoring tools and logging mechanisms to detect and respond to any unauthorized access attempts or suspicious activities. This allows us to identify and mitigate potential security incidents promptly.
- Please note that while we take all reasonable measures to protect your data, no security measure can provide absolute guarantee. We continuously review and update our organisational and technical measures to stay abreast of emerging threats and maintain the highest level of data protection.

## **Requesting personal data we hold about you (subject access requests)**

You have a right to request access to your personal data that we hold. Such requests are known as 'subject access requests' ("SARs").

Please provide all SARs in writing.

To help us provide the information you want and deal with your request quickly, you should include enough details to enable us to verify your identity and locate the relevant information. For example, you should tell us:

- your date of birth
- previous or other name(s) you have used your previous addresses in the past five years
- personal reference number(s) that we may have given you, for example your national insurance number, your tax reference number or your VAT registration number

- what type of information you want to know

If you do not have a national insurance number, you must send a copy of:

- the back page of your passport or a copy of your driving licence a recent utility bill.

DPA 2018 requires that we comply with a SAR promptly and in any event within one month of receipt. There are, however, some circumstances in which the law allows us to refuse to provide access to personal data in response to a SAR (e.g. if you have previously made a similar request and there has been little or no change to the data since we complied with the original request).

You can ask someone else to request information on your behalf – for example, a friend, relative or solicitor. We must have your authority to respond to a SAR made on your behalf. You can provide such authority by signing a letter which states that you authorise the person concerned to write to us for information about you, and/or receive our reply.

Where you are a controller and we act for you as a processor (e.g. by processing payroll), we will assist you with SARs on the same basis as is set out above.

### **Putting things right (the right to rectification)**

You have a right to obtain the rectification of any inaccurate personal data concerning you that we hold. You also have a right to have any incomplete personal data that we hold about you completed. Should you become aware that any personal data that we hold about you is inaccurate and/or incomplete, please inform us immediately so we can correct and/or complete it.

### **Deleting your records (the right to erasure)**

In certain circumstances you have a right to have the personal data that we hold about you erased. Further information is available on the ICO website ([www.ico.org.uk](http://www.ico.org.uk)). If you would like your personal data to be erased, please inform us immediately and we will consider your request. 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.

### **The right to restrict processing and the right to object**

In certain circumstances you have the right to 'block' or suppress the processing of personal data or to object to the processing of that information. Further information is available on the ICO website ([www.ico.org.uk](http://www.ico.org.uk)). Please inform us immediately if you want us to cease to process your information or you object to processing so that we can consider what action, if any, is appropriate.

### **Obtaining and reusing personal data (the right to data portability)**

In certain circumstances you have the right to be provided with the personal data that we hold about you in a machine-readable format, e.g. so that the data can easily be provided to a new professional adviser. Further information is available on the ICO website ([www.ico.org.uk](http://www.ico.org.uk)).

The right to data portability only applies:

- to personal data an individual has provided to a controller
- where the processing is based on the individual's consent or for the performance of a contract when processing is carried out by automated means

We will respond to any data portability requests made to us without undue delay and within one month. We may extend the period by a further two months where the request is complex or a number of requests are received but we will inform you within one month of the receipt of the request and explain why the extension is necessary.

### **Withdrawal of consent**

Where you have consented to our processing of your personal data, you have the right to withdraw that consent at any time. Please inform us immediately if you wish to withdraw your consent.

Please note:

- the withdrawal of consent does not affect the lawfulness of earlier processing
- if you withdraw your consent, we may not be able to continue to provide services to you where we have previously relied on your consent to do so
- even if you 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).

### **How to complain**

If you have any concerns about our use of your personal information, you can make a complaint to us at:

Name: Munro Bowman Limited

Address: 1326 Christchurch Road, Bournemouth, Dorset, BH7 6ED

E-mail: [accounts@munrobowman.co.uk](mailto:accounts@munrobowman.co.uk)

You can also complain to the ICO if you are unhappy with how we have used your data.

The ICO's address:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AF

Helpline number: 0303 123 1113

ICO website: <https://www.ico.org.uk>