

## Privacy policy

**Effective date: 4 November 2020**

### **Purpose of this notice**

This notice describes how and why Hall Hemeil & Co. Ltd ("HH", "we", "our", and "us") collect and use personal data and provides information about individuals' rights in accordance with data protection legislation. It applies to personal data provided to us, both by individuals themselves or by others. Personal data is any information relating to an identified or identifiable living person.

'Data protection legislation' means all applicable privacy and data protection legislation and regulations including:

before 25 May 2018, the Data protection Act 1998; and

from 25 May 2018 onwards, the GDPR, 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.

Please read the following carefully to understand our practices regarding your personal data and how we will treat it.

### **About us**

Hall Hemeril & Co. Ltd is an accountancy, business and tax advisory firm. We are registered in England and Wales as a limited company under number: 12997569 and our registered office is at 5 The Quadrant, Hoylake, Wirral, Merseyside, CH47 2EE.

For the purpose of the Data Protection Legislation and this notice, we are the 'data controller'. This means that we are responsible for deciding how we hold and use personal data about individuals. We are required under the Data Protection Legislation to notify you of the information contained in this privacy notice.

We have appointed a person with the responsibility for data protection compliance within the firm and is our Data Protection Point of Contact for assisting with enquiries in relation to this privacy notice 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 noted in section 17 (Data protection officer), below.

### **1. Introduction**

- 1.1 We are committed to safeguarding the privacy of our website visitors, service users, individual customers and customer personnel.
- 1.2 Any personnel information you provide to us directly on our website (contact/correspondence forms), via email or telephone, including your name,



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address, telephone number and email address will not be released, rented or sold to any other third party outside of Hall Hemeril & Co Ltd.

- 1.3 We will never ask for your credit card details and request that you do not enter such information on any of our online forms.
- 1.4 We have no association with other external sites. If you have reached our site from a third-party site, please refer to their privacy policy before disclosing any personnel information on our site as we are not responsible for the content from these third party sites.
- 1.5 Our website uses cookies and by using our website and agreeing to this policy, you consent to the use of our cookies in accordance with the terms of this policy. Insofar as those cookies are not strictly necessary for the provision of our website, we will ask you to consent to our use of cookies when you first visit our site.

## 2. Credit

- 2.1 This document was created using a template from Docular (<https://seqlegal.com/free-legal-documents/privacy-policy>).

## 3. The personal data that we collect

- 3.1 In this Section 3 we have set out the general categories of personal data that we process and, in the case of personal data that we did not obtain directly from you, information about the source and specific categories of that data.
- 3.2 To make our site more useful to you, our servers (which may be hosted by a third party service provider) collect information from you, including your browser type, operating system, internet Protocol (IP) address (a number that is automatically assigned to your computer when you use the internet, which may vary from session to session), domain name, and/or a date/time stamp for your visit, length of visit and number of page views. Your privacy settings can be used to limit the publication of your information on the website. You can adjust your privacy settings in the settings of your web browser.
- 3.3 We may process data enabling us to get in touch with you ("**contact data**"). The contact data may include your name, email address, telephone number and postal address you provided when interacting with us. The source of the contact data is you and any other information you choose to send to us.
- 3.4 We will only collect personal data necessary for agreed purposes and we ask our clients to only share personal data where it is strictly needed for those purposes. Where we process personal data, we ask our clients to provide the necessary information to the data subjects regarding its use.

We obtain personal data for example, when:

- you request a proposal from us in respect of the services we provide



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- we obtain relevant information from third parties from the routine checks conducted before we accept you as a client
- you engage us to provide our professional services and also during the provision of those services
- you contact us by email, telephone, post, portal or social media (for example when you have a query about our services); or
- You provide an Annual Data Questionnaire, or
- from third parties (for example Power of Attorney, executors, solicitors, previous accountants, HMRC, mortgage providers, financial advisors, stockbrokers) and/or publicly available resources (for example, from Companies House)

### **Suppliers**

We collect and process personal data about our suppliers in order to manage the relationship, contract, to receive services from our suppliers and, where relevant, to provide professional services to our clients.

### **Visitors to our offices**

We have security measures in place at our office including building access controls.

We require visitors to our office to sign in at reception and keep a record of visitors for a short period of time. Our visitor records are securely stored and only accessible on a need to know basis.

### **Business Contacts**

We process personal data about contacts (existing and potential clients and individual associates to them). This may include name, employer name, contact title, phone, email and other business contact details. We may collect personal data about a contact when the contact contacts us by email, telephone, post, portal or social media (for example when you have a query about our services or on behalf of a client).

- 3.5 Before you disclose the personnel information of another person, you must obtain that persons consent to disclose and process this information in accordance with these terms.

## **4. Purposes of processing and legal bases**

- 4.1 In this Section 4, we have set out the purposes for which we may process personal data and the legal bases of the processing. We process many categories of personal data, including as appropriate for the services we are providing.



## **Corporate clients (and individuals associated with our corporate clients)**

The personal data we hold may include the following:

- Director, secretary and shareholder details such as title, position, full name, contact details (including address, email address etc), contact details history and share dealings
- Family member details (if relevant to the service)
- Dates of birth, gender and/or age
- Copies of passport, driving licence or other identification documentation requested from directors, shareholders or other key personnel
- Records of your contact with us including meeting notes, telephone messages, letters, emails, portal information exchange and social media
- Details of related parties and transaction with them
- Names, payroll details (pay, National insurance numbers, tax codes, attachment of earning, student loans, pension and other deductions) and job descriptions of your employees
- Transactions with employees and related documentation
- Income, benefits or dividends paid to directors, key personnel, related parties or shareholders
- details of the contract we have with you in relation to the provision, or the proposed provision, of our services
- details of any services received from us
- our correspondence and communications with you
- information about any complaints and enquiries you make to us
- information we receive from other sources, such as publicly available information, information provided from third parties or information from our HH network of firms.

## **Personal clients**

The personal data we hold may include the following:

- Sole trader, Partner or individual client details such as title, position, full name, contact details (including telephone, mobile, address, email address etc), contact details history
- Family member details (if relevant to the service)
- Dates of birth, gender and/or age



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- Personal tax information including business accounts, income, drawings, profit shares, capital introduced, assets, investments transaction details, national insurance number, UTR number, financial transactions, tax returns, Tax payments, UK residence status, bank details, marital status, PAYE tax codes, Dividend vouchers, rental statements, life policy details, chargeable gain certificates, P60's, P11D's, consolidate tax vouchers, pension details, gift aid certificates, EIS/SEIS/VCT certificates, student loan statements, mortgage statements, spouses' details, children's details including date of birth, tax planning reports, partnership returns
- Copies of passport, driving licence or other identification documentation
- Records of your contact with us including meeting notes, telephone messages, letters, emails, portal information exchange and social media
- Details of related parties and transaction with them
- Names, payroll details (pay, National insurance numbers, tax codes, attachment of earning, student loans, pension and other deductions) and job descriptions of your employees
- Transactions with you or employees and related documentation
- Income, benefits or dividends paid to directors, key personnel, related parties or shareholders
- details of the contract we have with you in relation to the provision, or the proposed provision, of our services
- details of any services received from us
- our correspondence and communications with you
- information about any complaints and enquiries you make to us
- information we receive from other sources, such as publicly available information, information provided from third parties or information from our HH network of firms.

### **Suppliers (including individuals associated with our suppliers)**

Where a supplier is helping us to deliver professional services to our clients, we process personal data about individuals involved in providing the services in order to administer and manage our relationship with the supplier and the relevant individuals and to provide such services to our clients

The personal data we hold may include the following:

- names and contact details of the supplier and the relevant individuals
- details of the contract we have with the supplier in relation to the provision, or the proposed provision of services.

4.2 **Operations** - We may process your personal data for the purposes of operating our website, the processing and fulfilment of orders, providing our services, supplying our goods, generating invoices, bills and other payment-related documentation, and credit control. The legal basis for this processing

is our legitimate interests, namely the proper administration of our website, services and business.

- 4.3 **Relationships and communications** - We may process contact data, account data, transaction data and/or communication data for the purposes of managing our relationships, communicating with you (excluding communicating for the purposes of direct marketing) by email, SMS, post, fax and/or telephone, providing support services and complaint handling. The legal basis for this processing is our legitimate interests, namely communications with our website visitors, service users, individual customers and customer personnel, the maintenance of relationships, and the proper administration of our website, services and business.
- 4.4 **Direct marketing** - We may process contact data, account data and/or transaction data for the purposes of creating, targeting and sending direct marketing communications by email, SMS, post and/or fax and making contact by telephone for marketing-related purposes. The legal basis for this processing is our legitimate interests, namely promoting our business and communicating marketing messages and offers to our website visitors and service users.
- 4.5 **Research and analysis** - We may process usage data and/or transaction data for the purposes of researching and analysing the use of our website and services, as well as researching and analysing other interactions with our business. The legal basis for this processing is our legitimate interests, namely monitoring, supporting, improving and securing our website, services and business generally.
- 4.6 **Record keeping** - We may process your personal data for the purposes of creating and maintaining our databases, back-up copies of our databases and our business records generally. The legal basis for this processing is our legitimate interests, namely ensuring that we have access to all the information we need to properly and efficiently run our business in accordance with this policy. The processing of data covers all activities relating to the use of personal data by an organisation, from its collection through to its storage and disposal and everything in between.
- 4.7 **Security** - We may process your personal data for the purposes of security and the prevention of fraud and other criminal activity. The legal basis of this processing is our legitimate interests, namely the protection of our website, services and business, and the protection of others.
- 4.8 **Insurance and risk management** - We may process your personal data] where necessary for the purposes of obtaining or maintaining insurance coverage, managing risks and/or obtaining professional advice. The legal basis for this processing is our legitimate interests, namely the proper protection of our business against risks.



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- 4.9 **Legal claims** - We may process your personal data where necessary for the establishment, exercise or defence of legal claims, whether in court proceedings or in an administrative or out-of-court procedure. The legal basis for this processing is our legitimate interests, namely the protection and assertion of our legal rights, your legal rights and the legal rights of others.
- 4.10 **Legal compliance and vital interests** - We may also process your personal data where such processing is necessary for compliance with a legal obligation to which we are subject or in order to protect your vital interests or the vital interests of another natural person.

### 5. Providing your personal data to others

- 5.1 We may process personal data for purposes necessary for the performance of our professional services contract with our clients and to comply with our legal obligations. This may include processing personal data of an employee, subcontractor, supplier or customer of our clients or an associate of our clients.

We may process personal data for the purposes of our own legitimate interests provided that those interests do not override any of our clients (and individuals associated with our clients) own interests, rights and freedoms which require the protection of personal data. This includes processing for marketing, business development, and management purposes.

We may process personal data for certain additional purposes with consent, and in these limited circumstances where an individual data subject consent is required for the processing of personal data, then the individual data subject has the right to withdraw consent to processing for such specific purposes.

Please note that we may process personal data for more than one lawful basis depending on the specific purpose for which we are using personal data.

#### **Situations in which we will use personal data**

We may use personal data in order to:

- carry out our obligations arising from any agreements entered into between our clients and us (which will most usually be for the provision of our services) e.g providing advice, accounts preparation, tax returns, payroll
- carry out our obligations arising from any agreements entered into between our clients and us (which will most usually be for the provision of our services) where you may be a subcontractor, supplier or customer of our client



- provide information related to our services and our events and activities that are requested from us or which we feel may be of interest provided you have consented to be contacted for such purposes
- seek thoughts and opinions on the services we provide; and
- notify about any changes to our services

In some circumstances we may anonymise or pseudonymise the personal data so that it can no longer be associated to an individual, in which case we may use it without further notice to you.

If an individual refuses to provide us with certain information when requested, we may not be able to perform the contract we have entered into with the client. Alternatively, we may be unable to comply with our legal or regulatory obligations.

We may also process personal data without the individual's knowledge or consent, in accordance with this notice, where we are legally required or permitted to do so.

- 5.2 We may disclose your personal data to our insurers and/or professional advisers insofar as reasonably necessary for the purposes of obtaining or maintaining insurance coverage, managing risks, obtaining professional advice.
- 5.3 The types of Third-Party Processors we may share elements of your personal data include: providers of software services that enable us to effectively monitor and optimise the delivery of our services to you. This will include our web hosting platform when you enter details into any of our web forms enabling us to carry out the services for you from the information you enter, and when signing a service contract agreement for services required from a third-party software provider. All software providers are GDPR compliant, and your personal data will be held on the servers of our hosting service providers.
- 5.4 We may disclose your personal information to any of our employees, officers, agents, suppliers or subcontractors insofar as reasonably necessary for the purposes set out in this privacy policy.
- 5.5 We will not, without your express consent, provide your personal information to any third parties for the purpose of direct marketing.
- 5.6 In addition to the specific disclosures of personal data set out in this Section 5, we may disclose your personal data where such disclosure is necessary for compliance with a legal obligation to which we are subject, or in order to protect your vital interests or the vital interests of another natural person. We may also disclose your personal data where such disclosure is necessary for the establishment, exercise, or defense of legal claims, whether in court proceedings or in an administrative or out-of-court procedure.



## **6. International transfers of your personal data**

- 6.1 In this Section 6, we provide information about the circumstances in which your personal data may be transferred to countries outside the United Kingdom and the European Economic Area (EEA) including the United States. Our third-party providers of software may use sub-processors in the course of their business from companies around the world.
- 6.2 In order to comply with our obligations under GDPR, data is transferred and /or stored on servers that are within Europe.
- 6.3 Information that we collect may be stored and processed in and transferred between any of the countries in which we operate in order to enable us to use the information in accordance with this privacy policy. You agree to such transfers of personnel information.
- 6.4 You acknowledge that personal data that you submit for publication through our website or services may be available, via the internet, around the world. We cannot prevent the use (or misuse) of such personal data by others.

## **7. Retaining and deleting personal data**

- 7.1 Our data retention policies and procedures, are designed to help ensure that we comply with our legal obligations in relation to the retention and deletion of personal data.

We will only retain personal data for as long as is necessary to fulfil the purposes for which it is collected.

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

- 7.2 Change of purpose - Where we need to use personal data for another reason, other than for the purpose for which we collected it, we will only use personal data where that reason is compatible with the original purpose.



Should it be necessary to use personal data for a new purpose, we will notify the individual and communicate the legal basis which allows us to do so before starting any new processing.

- 7.3 Personal data that we process for any purpose or purposes shall not be kept for longer than is necessary for that purpose or those purposes.
- 7.4 We will take all possible precautions to prevent the loss, alteration or misuse of your personal information. All information supplied to us will be stored on a secure server.
- 7.5 You acknowledge that the transmission of any data over the internet is inherently insecure and we cannot guarantee or be held responsible for data submitted over the internet.
- 7.6 We may however retain your personal data where such retention is necessary for compliance with a legal obligation to which we are subject, or in order to protect your vital interests or the vital interests of another natural person.

## **8. Data sharing**

### **Why might we share personal data with third parties?**

We will share personal data with third parties where we are required by law, where it is necessary to administer the relationship between us and our clients or where we have another legitimate interest in doing so.

### **Which third-party service providers process personal data?**

"Third parties" includes third-party service providers and other professional advisers and other entities within members of our firm's HH network. The following activities are carried out by third-party service providers: IT and cloud-based services, website hosting, data back-up, professional advisory services, and banking services.

All of our third-party service providers are required to take commercially reasonable and appropriate security measures to protect personal data. We only permit our third-party service providers to process personal data for specified purposes and in accordance with our instructions.

### **What about other third parties?**

We may share personal data with other third parties, for example in the context of the possible sale or restructuring of the business. In this event we will take appropriate measures to ensure that the security of the client personal data continues to be ensured in accordance with data protection legislation. If a change happens to the business, then the new owners may use our client data in the same way as set out in these terms.

We may also need to share personal data with a regulator or to otherwise comply with the law.

## **9. Data security**

We have put in place commercially reasonable and appropriate security measures to prevent personal data from being accidentally lost, used or accessed in an unauthorised way, altered or disclosed. In addition, we limit access to personal data to those employees, agents, contractors and other third parties who have a business need to know. They will only process personal data on our instructions, and they are subject to a duty of confidentiality.

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

## **10. Your rights**

In this Section 10, we have listed the rights that you have under data protection law.

### **10.1 Individuals' 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 us, using the contact details below.

### **10.2 Individuals' rights in connection with personal data**

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

- Request 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 correction of the personal data that we hold about you.
- Request 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).
- Object to 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. You also have the right to object where we are processing your personal information for direct marketing purposes.



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- Request the restriction of processing of your personal data. This enables you to ask us to suspend the processing of personal data about you, for example if you want us to establish its accuracy or the reason for processing it.
- Request 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.
- the right to complain to a supervisory authority - you can complain about our processing of your personal data; and
- the right to withdraw consent - to the extent that the legal basis of our processing of your personal data is consent, you can withdraw that consent.

10.3 These rights are subject to certain limitations and exceptions. You can learn more about the rights of data subjects by visiting <https://ico.org.uk/for-organisations/guide-to-data-protection/guide-to-the-general-data-protection-regulation-gdpr/individual-rights/>.

10.4 You may exercise any of your rights in relation to your personal data by written notice to us or by emailing our data protection point of contact as shown below in section 11.

You will not have to pay a fee to access your personal data (or to exercise any of the other rights). However, we may charge a reasonable fee if your request for access is clearly unfounded or excessive. Alternatively, we may refuse to comply with the request in such circumstances.

10.5 We may need to request specific information from you to help us confirm your identity and 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.

### **11. Right to withdraw consent**

In the limited circumstances where an individual may have provided consent to the collection, processing and transfer of their personal data for a specific purpose (for example, in relation to direct marketing that they have indicated you would like to receive from us), they have a right to withdraw consent for that specific processing at any time. To withdraw your consent, please email our data protection point of contact: ***dataprotection@hallhemeril.co.uk***.

Once we have received notification that you have withdrawn your consent, we will no longer process your personal information (personal data) for the



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purpose or purposes you originally agreed to, unless we have another legitimate basis for doing so in law.

### **12. About cookies**

- 12.1 A cookie is a file containing an identifier (a string of letters and numbers) that is sent by a web server to a web browser and is stored by the browser. The identifier is then sent back to the server each time the browser requests a page from the server.
- 12.2 Cookies may be either "persistent" cookies or "session" cookies: a persistent cookie will be stored by a web browser and will remain valid until its set expiry date, unless deleted by the user before the expiry date; a session cookie, on the other hand, will expire at the end of the user session, when the web browser is closed.
- 12.3 Cookies may not contain any information that personally identifies a user, but personal data that we store about you may be linked to the information stored in and obtained from cookies.

### **13. Cookies that we use**

- 13.1 We use cookies for the following purposes:

(a) we will use the session cookies to: keep track of you whilst you navigate the website; prevent fraud and increase website security.

(b) we will use the persistent cookies to: enable our website to recognise you when you visit; keep track of your preferences in relation to your use of our website.

### **14. Managing cookies**

- 14.1 Most browsers allow you to refuse to accept cookies and to delete cookies. The methods for doing so vary from browser to browser, and from version to version. You can however obtain up-to-date information about blocking and deleting cookies via these links:

- (a) <https://support.google.com/chrome/answer/95647> (Chrome);
- (b) <https://support.mozilla.org/en-US/kb/enable-and-disable-cookies-website-preferences> (Firefox);
- (c) <https://help.opera.com/en/latest/security-and-privacy/> (Opera);
- (d) <https://support.microsoft.com/en-gb/help/17442/windows-internet-explorer-delete-manage-cookies> (Internet Explorer);
- (e) <https://support.apple.com/en-gb/guide/safari/manage-cookies-and-website-data-sfri11471/mac> (Safari); and



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- (f) <https://privacy.microsoft.com/en-us/windows-10-microsoft-edge-and-privacy> (Edge).

14.2 Blocking all cookies will have a negative impact upon the usability of many websites.

14.3 If you block cookies, you will not be able to use all the features on our website.

### **15. Amendments**

15.1 We may update this policy from time to time by publishing a new version on our website ([www.hallhemeril.co.uk](http://www.hallhemeril.co.uk)).

15.2 You should check this page occasionally to ensure you are happy with any changes to this policy.

15.3 We may notify you of significant changes to this policy by email.

15.4 This privacy notice was last updated November 2020.

### **16. Our details**

16.1 This website is owned and operated by Hall Hemeril & Co Ltd.

16.2 We are registered in England and Wales under registration number 12997569, and our registered office is at 5 The Quadrant, Hoylake, Wirral, Merseyside, CH47 2EE.

16.3 If you have any questions about this privacy policy or our treatment of your personnel information then please contact us via one of the methods noted below.

16.4 You can contact us:

- (a) by post, to the postal address given above;
- (d) by email, using the email address published on our website.

### **17. Data protection officer**

17.1 Should you wish to enquire on the data we hold or update your personnel information, then please contact us via the email on our website or by contacting your accountant directly.

17.2 If you wish to make a complaint about how we are processing your personnel information then you have a right to lodge a complaint directly with our data protection officer and/ or the supervisory authority (ICO). Details on how to contact them are shown below:

- (a) please write to our data protection officer: The Data Protection Officer, 5 The Quadrant, Hoylake, Wirral, Merseyside, CH47 2EE, or email [dataprotection@hallhemeril.co.uk](mailto:dataprotection@hallhemeril.co.uk).



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- (b) you can also contact the Information Commissioners Office (ICO) by going to their website at [www.ico.org.uk](http://www.ico.org.uk)