

## **External Privacy Statement**

This is the privacy statement of Gall Robertson CA, Chartered Accountants and Business Advisors based at Tweedside Park, Tweedbank, Galashiels, TD1 3TE.

This privacy statement explains how we collect and use personal information and provides information about individuals' rights.

### **What personal information we collect**

We process personal data for numerous purposes, and the means of collection, lawful basis of processing, use, disclosure, and retention periods for each may differ. However, when we collect and use personal data, our policy is to be transparent about why and how we process personal data.

### **Information you provide us**

- Electronic correspondence and documentation
- Paper based correspondence and documentation
- Verbal communication
- Electronic and manual accounting records
- HMRC held data when granted authority Information from publicly available resources
- Companies House

### **How we use your personal information**

The purposes for which personal information is processed are aligned with your engagement letter and may include any or all of the following which are:

- deliver services and meet legal responsibilities
- verify identity where this is required
- communication by post, email or telephone
- understand needs and how they may be met
- maintain records
- process financial transactions
- prevent and detect crime, fraud or corruption

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

We will only share personal data with others when we are legally permitted to do so. This may be to Companies House, HMRC, and other third parties only when suitable contractual arrangements and security mechanisms are in place to protect the data and to comply with our data protection, confidentiality and security standards.

Access to your information is limited by need, and those who have access to the data have agreed to maintain the confidentiality of such information. We have implemented accepted standards of technical measures and security policies that protect the personal information which is under our control from unauthorised access, improper use or disclosure.

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

The service that we provide will be compromised if you do not provide your personal information. Where the information that is contractually required or by statute is not provided it could result in incorrect submissions to HMRC or Companies House.

## **How long we retain your personal information for**

We will only hold your personal information as long as is necessary for the purpose for which it was collected. At the end of that retention period your data will be deleted completely.

## **Holding personal information outside the EEA**

We do not hold your personal information outside of the EEA. Our IRIS System and Openspace Portal ensure that data is held within the EEA. Where cloud based data is accessed by us we will initially establish where the data is held and the safeguards deployed to protect it.

## **Using our website**

Cookies - In order to improve the overall experience of visiting our website, we use a server-based log to collect anonymous information about our website visitors. This data is only used to generate statistical charts and will not be used in any other way. Cookies are small text files that are stored on your computer when you visit a website. They are mainly used as a way of improving the website functionalities or to provide more advanced statistical data. Your web browser (the software you use to access our website) should allow you to control the cookies that it stores on your computer. Please refer to the relevant supplier's website to find out more.

## **Your 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.

Automated processing – If we use your personal information on an automated basis to make decisions which significantly affect you, you have the right to ask that the decision be reviewed by an individual to whom you may make representations and contest the decision. This right only applies where we use your information with your consent or as part of a contractual relationship with you.

Withdrawing consent to 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.

Please contact us in any of the ways set out in the Contact information and further advice section if you wish to exercise any of these rights.

### **Changes to our privacy statement**

We keep this privacy statement under regular review and will place any updates on our website. Paper copies or emails of the privacy statement may also be obtained by contacting us either by email or letter.

This privacy statement was last updated on 26/09/2023

### **Contact information and further advice**

If you have any queries with this notice, please contact us either by email to [info@gallrobertsonca.co.uk](mailto:info@gallrobertsonca.co.uk) or by letter to Gall Robertson CA, Tweedside Park, Tweedbank, Galashiels, TD1 3TE.

### **Complaints**

We seek to resolve directly all complaints about how we handle personal 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>