

Privacy Notice

Lonsdale & Marsh understands that your privacy is important to you and that you care about how your personal data is used. We respect and value the privacy of all of our clients and will only collect and use personal data in ways that are described here, and in a way that is consistent with our obligations and your rights under the law.

1. Information about us

Lonsdale & Marsh
7th Floor
Cotton House
Old Hall Street
Liverpool
L3 9TX

Data Protection Officer: Mr N J O'Donovan

Email address: njodonovan@lonsdales.co.uk

Telephone number: 0151 236 8211

We are regulated by the Institute of Chartered Accountants in England and Wales.

2. What does this Notice cover

This Privacy Notice explains how we use your personal data: how it is collected, how it is held, and how it is processed. It also explains your rights under the law relating to your personal data and applies to information we collect about:

- People who do business with us or register for our any of our services.
- Visitors to our website.

3. What is Personal Data

Personal data is defined by the General Data Protection Regulation (EU Regulation 2016/679) (the "GDPR") as 'any information relating to an identifiable person who can be directly or indirectly identified in particular by reference to an identifier'.

Personal data is, in simpler terms, any information about you that enables you to be identified. Personal data covers obvious information such as your name and contact details, but it also covers less obvious information such as identification numbers, electronic location data, and other online identifiers.

The personal data that we use is set out in point 5.

4. What are your rights

Under the GDPR, you have the following rights, which we will always work to uphold:

- a) The right to be informed about our collection and use of your personal data. This Privacy Notice should tell you everything you need to know, but you can always contact us to find out more or to ask any questions using the details in point 1.
- b) The right to access the personal data we hold about you. Point 10 will tell you

how to do this.

- c) The right to have your personal data rectified if any of your personal data held by us is inaccurate or incomplete. Please contact us using the details in point 1 to find out more.
- d) The right to be forgotten, i.e. the right to ask us to delete or otherwise dispose of any of your personal data that we have. Please contact us using the details in point 1 to find out more.
- e) The right to restrict (i.e. prevent) the processing of your personal data.
- f) The right to object to us using your personal data for a particular purpose or purposes.

For more information about our use of your personal data or exercising your rights as outlined above, please contact us using the details provided in point 1.

Further information about your rights can also be obtained from the Information Commissioner's Office or your local Citizens Advice Bureau.

If you have any cause for complaint about our use of your personal data you have the right to lodge a complaint with the Information Commissioner's Office.

5. **What Personal Data do we collect**

We may collect some or all of the following personal data (this may vary according to your relationship with us):

- Name.
- Business name.
- Date of birth.
- Gender.
- Address.
- Email addresses.
- Telephone numbers.
- Professional details (eg. job and career history, educational background and professional memberships, published articles).
- Family details for planning services (eg. names and dates of birth).
- Financial information (eg. taxes, payroll, investment interests, pensions, assets, bank details, insolvency records).
- Payment information.
- Information about your preferences and interests.
- CCTV at our sites may collect images of visitors.

Sensitive Personal Data

The personal data we collect may also include so called 'sensitive' or 'special categories' of personal data, such as details about your:

- Dietary requirements (for example, when we would like to provide you with lunch during a meeting).
- Health (for example, so that we can make it easy for you to access our buildings and services).

- Sexual orientation (for example, if you provide us with details of your spouse or partner).

We will typically seek separate permission from you in writing to process these special categories of personal data.

If you choose not to provide, or object to us processing the information we collect, we may not be able to process your instructions or continue to provide some or all of our services.

Personal Data provided by or about third parties

- When another third party gives us personal data about you, we make sure they have complied with the relevant privacy laws and regulations.
- If any information you give us relates to a third party (such as a spouse, financial dependent, or joint account holder), by providing us with such personal data you confirm that, in line with the above provisions, you have obtained any necessary permission to use it or are otherwise permitted to give it to us.

6. How do we use your Personal Data

Under the GDPR, we must always have a lawful basis for using personal data. This may be because the data is necessary for our performance of a contract with you, because you have consented to our use of your personal data, or because it is in our legitimate business interests to use it. Your personal data may be used for one of the following purposes:

- Providing and managing your client record.
- Supplying our services to you. Your personal details are required in order for us to enter into a contract with you.
- Personalising and tailoring our services for you.
- Communicating with you. This may include responding to emails or calls from you.
- Supplying you with information by email and post that you have opted in to (you may unsubscribe or opt out at any time).

We may also use your personal data in connection with:

- Legal or regulatory requirements.
- Requests and communications from competent authorities.
- Client account opening and other administrative tasks.
- Financial accounting, invoicing and risk analysis.
- Relationship management.
- Sending you details of our products and services.
- Contacting you for feedback on services.
- Sending you event invitations.
- Marketing or research purposes such as business development.

The legal grounds we use for processing Personal Data

We are required by law to set out in this Privacy Notice the legal grounds on which we rely in order to process your personal data. We rely on one or more of the following lawful grounds:

- You have explicitly agreed to us processing your information for a specific reason.
- The processing is necessary to perform the agreement we have with you or to take steps to enter into an agreement with you.
- The processing is necessary for compliance with a legal obligation we have such as keeping records for tax purposes or providing information to a public body or law enforcement agency.
- The processing is necessary for the purposes of a legitimate interest which might be to:
 - Provide our services to our clients and other third parties and ensure that our client engagements are well managed.
 - Prevent fraud.
 - Protect our business interests.
 - Ensure that complaints are investigated.
 - Evaluate, develop or improve our services or products.
 - Keep our clients informed about relevant products and services and provide you with information, unless you have indicated at any time that you do not wish us to do so.

To the extent that we process any special categories of data relating to you for any of the purposes outlined above, we will do so because:

- You have given us your explicit consent to process that data.
- We are required by law to process that data in order to ensure we meet our 'know your client' and 'anti-money laundering' obligations (or other legal obligations imposed on us).
- The processing is necessary to carry out our obligations under employment, social security or social protection law.
- The processing is necessary for the establishment, exercise or defence of legal claims.
- You have made the data manifestly public.

Please note that in certain circumstances it may be still lawful for us to continue processing your information even where you have withdrawn your consent, if one of the other legal bases described above is applicable.

7. **How long will we keep your Personal Data**

We will not keep your personal data for any longer than is necessary in light of the reason(s) for which it was first collected. Your personal data will therefore be kept for the following periods (or, where there is no fixed period, the following factors will be used to determine how long it is kept):

We seek to ensure that we only keep your personal data for the longer of:

- The period necessary for the relevant activity or services.
- Any retention period that is required by law.
- The period in which litigation or investigations might arise in respect of the services.

8. How and where do we store or transfer your Personal Data

We will only store or transfer your personal data within the European Economic Area (the “EEA”). The EEA consists of all EU member states, plus Norway, Iceland, and Liechtenstein. This means that your personal data will be fully protected under the GDPR or to equivalent standards by law.

9. Do we share your Personal Data

In the absence of any specific authority we will not share your personal data with any third parties unless we are obliged to do so.

In some circumstances, we may be legally required to share certain personal data, which might include yours, if we are involved in legal proceedings or complying with legal, statutory or professional obligations, a court order, law enforcement, or other government and regulatory agencies (eg. HM Revenue & Customs) or to other third parties as required by, and in accordance with, applicable law or regulations.

10. How you can access your Personal Data

If you want to know what personal data we have about you, you can ask us for details of that personal data and for a copy of it (where any such personal data is held). This is known as a “subject access request”.

All subject access requests should be made in writing and sent to the address shown in point 1.

There is not normally any charge for a subject access request. However if your request is ‘manifestly unfounded or excessive’ (for example, if you make repetitive requests) a fee may be charged to cover our administrative costs in responding.

We will respond to your subject access request within one month of receiving it. Normally, we aim to provide a complete response, including a copy of your personal data within that time. In some cases, however, particularly if your request is more complex, more time may be required up to a maximum of three months from the date we receive your request. You will be kept fully informed of our progress.

11. How do you contact us

To contact us about anything to do with your personal data and data protection, including to make a subject access request, please contact the Data Protection Officer detailed within point 1.

12. Changes to this Privacy Notice

We may change this Privacy Notice from time to time. This may be necessary, for example, if the law changes, or if we change our business in a way that affects personal data protection.

Any changes will be made available to view through our website at www.lonsdales.co.uk/privacynotice.