

PRIVACY NOTICE

1. ABOUT US AND THE PURPOSE OF THIS NOTICE

Subbies Sorted, ("we", "us", "our" and "ours") is an accountancy and tax advisory firm. We are registered in England and Wales as a limited liability company under number: 16918793 and our registered office is at 5 Stamford Crescent, Burntwood, WS7 2DP.

This notice will tell you how we look after your personal data, about your privacy rights, and about our compliance with and your protections under Data Protection Legislation.

In this notice "Data Protection Legislation" means any applicable law relating to the processing, privacy, and use of Personal Data, including the UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018 and the Privacy and Electronic Communications (EC Directive) Regulations 2003, as amended by The Data Protection, Privacy and Electronic Communications (Amendments etc) (EU Exit) Regulations 2020.

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 you. We are required under the Data Protection Legislation to notify you of the information contained in this privacy notice.

We have appointed a Data Protection Point of Contact who is responsible 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 at Subbies.Sorted@outlook.com

2. THE KIND OF INFORMATION WE HOLD ABOUT YOU

The information we hold about you may include the following:

- **Personal details**, such as your name, address, date of birth, email address, marital status and telephone number;
- **Identity and verification information**, including information obtained to comply with anti-money laundering (AML) and client due diligence requirements;
- **Contact and engagement details**, including records of contact and correspondence we have had with you in relation to the provision, or proposed provision, of our services;
- **Service information**, including details of the services we provide to you, engagement letters, and instructions received from you;
- **Financial and accounting information**, including income, expenditure, business records, bank transaction data and other financial information required to prepare accounts and tax submissions;
- **Tax information**, including National Insurance numbers, Unique Taxpayer References (UTRs), HMRC references, tax calculations, liabilities, repayments, and submissions made on your behalf;
- **MTD ITSA-specific information**, including quarterly update data, final declarations, MTD enrolment status, and HMRC authorisations to act on your behalf;
- **Business information**, such as business name, trading address, accounting period, nature of business activities, and VAT registration details where applicable;
- **Complaints and enquiries**, including any complaints, queries, or feedback you raise with us;
- **Research, survey, and marketing information**, where you have consented or where permitted by law;
- **Technical and usage information**, including records of software use, submission logs, timestamps, and audit trails where required for compliance and security purposes;
- **Third-party information**, including information received from HMRC, software providers, financial institutions, or other professional advisers where you have given consent or where permitted by law.

3. HOW WE MAY COLLECT YOUR PERSONAL DATA

We collect personal data about you in a number of ways, including:

- **Directly from you**, when you:
 - contact us by email, telephone, post or in person;
 - engage us to provide services;
 - complete forms, questionnaires or onboarding documents;
 - provide records, documents or information required for accountancy, tax or MTD ITSA purposes.
- **From HM Revenue & Customs (HMRC)**, including:
 - information obtained through HMRC systems where you have authorised us to act on your behalf;
 - tax records, references, and correspondence relevant to the services we provide.
- **From third parties**, where permitted by law, including:
 - banks and financial institutions;
 - bookkeeping, accounting and MTD software providers;
 - other professional advisers, such as other accountants, solicitors or financial advisers, where you have given consent or it is necessary to provide our services.
- **From publicly available sources**, such as:
 - Companies House;
 - publicly accessible registers or online sources where relevant to our services or legal obligations.
- **Automatically through our systems**, including:
 - technical data collected when you use our website, client portals or accounting software, such as IP addresses, access logs, and audit trails;

We only collect personal data that is necessary for the purposes of providing our services, complying with legal and regulatory obligations, or operating our business effectively.

4. HOW WE USE PERSONAL DATA WE HOLD ABOUT YOU

We will only use your personal data where it is lawful to do so and in accordance with the Data Protection Legislation. We process personal data in a manner that is lawful, fair, transparent, limited to what is necessary, accurate, secure, and retained only for as long as required.

4.1 Purposes for Processing

We use your personal data for the following purposes:

a) Provision of professional services

- to consider whether to accept you as a client;
- to establish and manage our client relationship;
- to provide accountancy, bookkeeping, tax compliance, tax advisory, and Making Tax Digital (MTD ITSA) services;
- to prepare and submit accounts, tax returns, declarations, and other filings to HMRC or other authorities;
- to communicate with HMRC and other relevant bodies where you have authorised us to act on your behalf;
- to maintain appropriate records of advice provided, work performed, and submissions made.

b) Compliance with legal and professional obligations

- to comply with obligations under tax legislation, accounting standards, and professional rules and guidance, including those issued by the ICAEW;
- to meet anti-money laundering (AML), client due diligence, and identity verification requirements;
- to respond to lawful requests from HMRC, regulators, law enforcement agencies, or courts;
- to maintain records required for regulatory, legal, or professional purposes.

c) Practice management and administration

- to manage fees, billing, payments, and credit control;
- to maintain internal records, systems, and audit trails;
- to ensure the effective operation, security, and integrity of our systems and processes;
- to protect our business and clients against fraud, misuse of systems, and security threats.

d) Communications

- to respond to enquiries, instructions, or requests;
- to manage and respond to complaints or feedback;
- to notify you of changes to our services, terms of business, or policies;
- to provide information relevant to the services we provide or regulatory changes affecting you.

e) Marketing (where permitted by law)

- to provide information about our services where you have consented or where permitted under applicable law, including in accordance with the Privacy and Electronic Communications Regulations (PECR).

You may opt out of marketing communications at any time.

4.2 Lawful Bases for Processing

We process personal data on one or more of the following lawful bases:

- **Performance of a contract** – where processing is necessary to perform our contract with you or to take steps at your request prior to entering into a contract;
- **Legal obligation** – where processing is necessary for compliance with legal or regulatory obligations, including tax and AML legislation;
- **Legitimate interests** – where processing is necessary for the legitimate interests of our practice, provided those interests are not overridden by your rights and freedoms (for example, practice administration, service delivery, and security);
- **Consent** – where required by law, such as for certain marketing activities or specific authorisations to act on your behalf.

4.3 Data Retention

We retain personal data only for as long as is necessary to fulfil the purposes for which it was collected and to meet legal, regulatory, professional, and contractual requirements.

In general:

- client files, accounting records, tax records, and related correspondence are retained for **at least six years** following the end of the relevant accounting period or the termination of the client relationship;
- anti-money laundering and client due diligence records are retained for **five years** after the end of the client relationship, unless a longer period is required by law;
- marketing data is retained until consent is withdrawn or an opt-out is received.

At the end of applicable retention periods, personal data is securely deleted, destroyed, or anonymised in accordance with our internal data retention and disposal procedures.

4.4 Anonymisation and Pseudonymisation

Where appropriate, we may anonymise or pseudonymise personal data as part of our data protection and security practices.

- **Anonymised data** is data that no longer identifies an individual and cannot be re-identified. We may use anonymised data for statistical analysis, internal reporting, service improvement, or regulatory purposes.
- **Pseudonymised data** is data where identifying information has been replaced with artificial identifiers. This may be used, for example, for internal analysis, system testing, or when working with software providers, subject to appropriate safeguards.

Pseudonymised data remains personal data under the Data Protection Legislation and is protected accordingly.

5. DATA SHARING

We may share your personal data with third parties where necessary for the purposes set out in this privacy notice, where required by law, or where you have provided consent. We only share personal data that is relevant and necessary, and we take appropriate steps to ensure that any third parties we work with handle personal data securely and in accordance with the Data Protection Legislation.

5.1 Sharing with HM Revenue & Customs and Other Authorities

We may share your personal data with HM Revenue & Customs (HMRC) and other relevant public authorities where:

- you have authorised us to act on your behalf;
- it is necessary to provide our services to you; or
- we are required to do so by law or regulation.

This may include submitting accounts, tax returns, MTD ITSA updates, and responding to enquiries or investigations.

5.2 Sharing with Service Providers and Professional Advisers

We may share personal data with trusted third parties who provide services to us or support the delivery of our services, including:

- bookkeeping, accounting, and Making Tax Digital (MTD) software providers;

- cloud storage, document management, and IT support providers;
- banks, payment processors, and financial institutions where relevant;
- other professional advisers, such as solicitors or financial advisers, where you have given consent or it is necessary to act in your interests.

Such third parties act as data processors or independent data controllers and are required to process personal data only in accordance with our instructions or their own legal obligations, and to implement appropriate technical and organisational security measures.

5.3 Legal and Regulatory Disclosure

We may disclose personal data where required to do so by law, regulation, or professional obligation, including disclosures to:

- regulatory bodies, including the ICAEW;
- law enforcement agencies;
- courts or tribunals.

5.4 Business Transfers

In the event of a merger, acquisition, reorganisation, or sale of all or part of our business, personal data may be transferred to the relevant third party, subject to appropriate safeguards and confidentiality obligations.

5.5 International Transfers

We do not routinely transfer personal data outside the UK. Where personal data is transferred outside the UK, this will only take place where appropriate safeguards are in place in accordance with Data Protection Legislation.

6. DATA SECURITY

We have put in place commercially reasonable and appropriate security measures to prevent your personal data from being accidentally lost, used or accessed in an unauthorised way, altered or disclosed. In addition, we limit access to your personal data to those employees, agents, contractors and other third parties who have a business need to know. They will only process your 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 you and any applicable regulator of a suspected breach where we are legally required to do so.

7. RIGHTS OF ACCESS, CORRECTION, ERASURE, AND RESTRICTION

Your 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.

Your 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.
- 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.

You also have the right to lodge a complaint with the Information Commissioner's Office (ICO) if you believe your data protection rights have been breached.

If you want to exercise any of the above rights, please email:
Subbies.Sorted@outlook.com.

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 for the administrative costs of complying with the request if your request for access is manifestly unfounded or excessive. Alternatively, we may refuse to comply with the request in such circumstances.

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.

8. RIGHT TO WITHDRAW CONSENT

In the limited circumstances where you may have provided your consent to the collection, processing and transfer of your personal data for a specific purpose (for example, in relation to direct marketing that you have indicated you would like to receive from us), you have the right to withdraw your consent for that specific processing at any time. To withdraw your consent, please email: Subbies.Sorted@outlook.com

Once we have received notification that you have withdrawn your consent, we will no longer process your personal information (personal data) for the purpose or purposes you originally agreed to, unless we have another legitimate basis for doing so in law.

9. CHANGES TO THIS NOTICE

Any changes we may make to our privacy notice in the future will be updated on our website at: www.subbiesorted.com

This privacy notice was last updated on 22/12/2025.

10. CONTACT US

If you have any questions regarding this notice or if you would like to speak to us about the manner in which we process your personal data, please email our Data Protection Point of Contact, Mr Jack O'Grady ACA, at Subbies.Sorted@outlook.com.

You also have the right to make a complaint to the Information Commissioner's Office (ICO), the UK supervisory authority for data protection issues, at any time. The ICO's 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>