

MHA Moore and Smalley Privacy Policy

Date of last revision: May 2018

Moore and Smalley LLP and its associated entities (We) set out in this privacy policy how we collect and use personal information about living identifiable individuals, in accordance with the General Data Protection Regulations, the Data Protection Act 2018 and future laws respecting data protection.

In our role as Chartered Accountants and Business Advisers we necessarily handle personal information about our clients and people linked to them. As a matter of policy and in our code of ethics we aim to treat personal data with respect and care. We implement commonly accepted security measures to protect data of all kinds while it is collected, stored, archived and shared. To give our data subjects additional confidence in these measures we now hold the Cyber Essentials Accreditation. Additionally, we are regulated, accredited and audited by a variety of professional bodies and organisations who take an interest in our policies, procedures and systems to verify the way we handle personal data. These include the Institute of Chartered Accountants in England and Wales, The Financial Conduct Authority, BACS and others.

This data privacy policy explains what classes of data we may potentially hold depending on the services we provide our clients and the tasks we perform in the course of our business. It then sets out which categories of living individuals are typically included in that data, our basis for holding the data, who we may potentially share the data with, how long we intend to keep the data by service or task and the classes of data held by service, task and category of person. We further set out how to contact us to make a subject access request, to inform us of changes to your data or to request deletion of data where you are permitted by law to make this request.

Date of last revision: May 2018

Table of Contents	Page
Our status	4
Your obligation to provide us data	4
Special categories of data.....	4
Detailed explanation of how we hold data by function	5
Accounts Preparation	6
Audit- Non Statutory	7
Audit- Statutory	8
Bookkeeping	9
Company Secretarial.....	10
Consultancy	12
Corporate Finance	13
Financial Planning.....	14
Management Accounts	15
Online Accountancy.....	16
PAYE.....	18
Payroll and Construction Industry Scheme	19
Sage Support.....	20
SE Plus.....	21
Tax - Corporate	22
Tax - P11Ds	23
Tax - Partnership.....	25
Tax - Personal	26
Tax - Special	27
Tax - Trust	28
Tax - VAT Advice	30
Tax - VAT Return.....	31
Fee Protection	32
Records of our engagement with clients, former clients and potential new clients	33
Records to meet our legal obligations re Anti Money Laundering legislation	34
Work in Progress, Fee lists and Debtor records	35

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands,
Kendal, Kirkby Lonsdale, Lancaster, Liverpool,
Manchester and Southport



Date of last revision: May 2018

Records of payments made.....36

Records on suppliers and amounts owing.....37

Work planning and management records.....38

Replies to tender invitations, quotations for work to be done.....39

Marketing materials by post40

Newsletters materials by email41

Invitations by email to events43

Records of businesses and owners by sector to enable marketing activities44

Records of books held onsite45

Visitor and caller records.....46

CCTV recordings at our premises47

Records of contractors used and interactions with them48

Telephone contact lists.....49

Records of our interactions in person via email and telephones, including records of meetings and calls with potential new clients and related parties.....50

Records of former clients which we use to check that the disengagement process has gone OK.....51

Website visitor information.....53

Records of data collected from web forms54

Personal data collected and stored with respect to candidates for employment, employees, former employees and associates representing Moore and Smalley LLP55

Personal data collected and stored with respect to individuals aged under 1855

The Rights of Data Subjects55

Our Privacy Contact55

Questionnaires56

Automated Processing.....56

Data sharing with our associates and as our business changes.....56

Updates to this policy.....56

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Our status

We consider ourselves to be Data Controllers with respect to data we hold, except for payroll processing where we consider ourselves to be data processors. This is based on the guidance from the ICO in paragraphs 44 and 45 of this guide:

<https://ico.org.uk/media/for-organisations/documents/1546/data-controllers-and-data-processors-dp-guidance.pdf>

Your obligation to provide us data

Where we are obliged to collect personal data by law or under the terms of a contract we have made or are making with you and you fail to provide that data when requested, we may not be able to perform that contract and we may not be able to help you with an enquiry. In this case we may have to cancel a service you have with us but we will notify you if this is the case.

Special categories of data

We have reviewed across our firm the reasons and situations where we store and use special categories of data as described in GDPR legislation at <https://gdpr-info.eu/art-9-gdpr/> and have set out above the services where this data is captured. Our lawful purpose is as part of the services we contract to perform for you. This data will only be collected by us when consent is provided by our clients and is only retained to enable us to deliver specific services and, unless the reason for processing is part of our legal obligations or in your vital interests, we will, at the same time, seek consent from you before it is shared with third parties. For example you may, as a client of ours, tell us about health information which may be relevant to selecting a financial product such as an annuity or to enable us to advise on tax planning matters.

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Detailed explanation of how we hold data by function

In reading the information presented in this section, please refer to this table for our current data classes:

Class	Type of data
A	Address and contact information and previous address details
B	Personal banking details
C	Record of consent
D	Date of Birth, Marriage or Death
E	Records of expenditure
F	Records of marital status and family details relevant to our contractual work
G	Grants applied for
H	Health records
I	Records of income sources and income gained
J	Job title
K	UK immigration status and /or passport details and/or driving licence and proof of address
L	Records of loans and other personal liabilities
M	Relationship to other people
N	Name (full) and known as
O	Records of ownership of assets, shares, or future beneficiaries of income from pensions and trusts
P	Payment history and records including credit check data
Q	
R	Relationship to business or organisations and their nature
S	Salary, employment and benefits records and remuneration
T	Trustee status
U	UTR and NI number and other official governmental identifiers
V	CCTV recordings, videos and photographs
W	work-planning, internal management purposes
X	previous names
Y	IP Address, Geolocation, Cookies and other online identifiers
Z	

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Service or Reason for data being held:	Accounts Preparation
Personal data we may be collected in this part of our business typically concerns:	People associated with the business or organisation including owners, directors, partners, shareholders, employees, suppliers, customers and clients and trustees
The lawful purpose for collecting this data is:	
Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	n
<i>Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.</i>	
Supplementary Information:	
What is the source of this data?	Information provided by our clients and from their online systems and backups, data from public records, data from FAME system, information from Companies House online, information from previous accountants where applicable
Who do we generally share this data with?	Companies House, HMRC, Charities Commission
How long do we retain this data for and why?	Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For individual (person) clients and people associated with clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,O,R,T
Classes of data potentially collected and stored by type of data subject:	
Personal clients	
Sole Traders	A,B,D,E,F,I,J,L,M,N,O,R,S
Families	F,L,N,P
Directors	A,D,E,F,I,J,L,M,N,O,R,S
Partners	A,D,E,F,I,J,L,M,N,O,R,S
Shareholders	A,D,I,L,M,N,O,R
Potential New Clients	A,D,F,I,L,M,N,O,R,S,T
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	N,S
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	A,B,N,P
Suppliers	A,B,N,P

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Customers	A,B,N,P
Trustees	A,D,M,N,O,R,T
Beneficiaries	A,D,F,I,N,O,R
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Audit- Non Statutory
--	----------------------

Personal data we may be collected in this part of our business typically concerns:	People associated with the business or organisation including owners, directors, partners, shareholders, employees, suppliers, customers and clients and trustees
---	---

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?

Information provided by our clients and from their online systems and backups, data from public records, data from FAME system, information from Companies House online, information from previous accountants where applicable

Who do we generally share this data with?

Companies House, Charities Commission

How long do we retain this data for and why?

Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,O,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	
Families	
Directors	A,D,E,F,I,J,L,M,N,O,R,S
Partners	

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport

Date of last revision: May 2018

Shareholders	A,D,I,L,M,N,O,R
Potential New Clients	A,D,F,I,L,M,N,O,R,S,T
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	N,S
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	A,N,P
Suppliers	A,B,N,P
Customers	A,B,N,P
Trustees	
Beneficiaries	
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Audit- Statutory
---	-------------------------

Personal data we may be collected in this part of our business typically concerns:	People associated with the business or organisation including owners, directors, partners, shareholders, employees, suppliers, customers and clients and trustees
---	---

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	y
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?	Information provided by our clients and from their online systems and backups, data from public records, data from FAME system, information from Companies House online, information from previous accountants where applicable
---	---

Who do we generally share this data with?	Companies House
--	-----------------

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

How long do we retain this data for and why? Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,O,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	
Families	
Directors	A,D,E,F,I,J,L,M,N,O,R,S
Partners	
Shareholders	A,D,I,L,M,N,O,R
Potential New Clients	A,D,F,I,L,M,N,O,R,S,T
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	N,S
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	A,N,P
Suppliers	A,B,N,P
Customers	A,B,N,P
Trustees	
Beneficiaries	
Settlors	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held: Bookkeeping

Personal data we may be collected in this part of our business typically concerns: People associated with the business or organisation including owners, directors, partners, shareholders, employees, suppliers, customers and clients and trustees

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Supplementary Information:

What is the source of this data?

Information provided by our clients and from their online systems and backups, by providers of financial services and products, data from public records, data from FAME system, information from Companies House online, information from previous accountants where applicable

Who do we generally share this data with?

QuickBooks Online and our client's online cloud software providers

How long do we retain this data for and why?

Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For individual (person) clients and people associated with clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,O,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	A,D,E,F,I,J,L,M,N,O,R,S
Families	F,L,N,P
Directors	A,D,E,F,I,J,L,M,N,O,R,S
Partners	A,D,E,F,I,J,L,M,N,O,R,S
Shareholders	A,D,I,L,M,N,O,R
Potential New Clients	A,D,F,I,L,M,N,O,R,S,T
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	A,N,S,U
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	A,N,P
Suppliers	A,B,N,P
Customers	A,B,N,P
Trustees	A,D,M,N,O,R,T,U
Beneficiaries	A,D,F,I,N,O,R,U
Settlors	A,D,F,I,N,O,R,U
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Company Secretarial
---	----------------------------

Personal data we may be collected in this part of our business typically concerns:

People associated with the business or organisation including directors, shareholders and trustees

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	y
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?

Information provided by our clients and from their online systems and backups, by providers of financial services and products, data from public records, data from FAME system, information from Companies House online, information from previous accountants where applicable

Who do we generally share this data with?

Companies House

How long do we retain this data for and why?

Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,O,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	
Families	
Directors	A,D,J,L,N,O,R
Partners	
Shareholders	A,D,I,L,M,N,O,R
Potential New Clients	A,D,L,M,N,O,R,T
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlors	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Service or Reason for data being held:	Consultancy																		
Personal data we may be collected in this part of our business typically concerns:	People associated with the business or organisation including owners, directors, partners, shareholders, and trustees																		
The lawful purpose for collecting this data is:	<table border="0"> <tr><td>Consent</td><td>n</td></tr> <tr><td>Contract</td><td>y</td></tr> <tr><td>Legal Obligation</td><td>n</td></tr> <tr><td>Vital Interests</td><td>n</td></tr> <tr><td>Public Task</td><td>n</td></tr> <tr><td>Legitimate Interests</td><td>n</td></tr> </table>	Consent	n	Contract	y	Legal Obligation	n	Vital Interests	n	Public Task	n	Legitimate Interests	n						
Consent	n																		
Contract	y																		
Legal Obligation	n																		
Vital Interests	n																		
Public Task	n																		
Legitimate Interests	n																		
<i>Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.</i>																			
Supplementary Information:	Our consultancy services describe work which is tailored to individual and corporate needs. Therefore, it is possible that the classes of data collected will be varied between clients but will always be appropriate to the service provided.																		
What is the source of this data?	Information provided by our clients and from their online systems and backups, by providers of financial services and products, data from public records, data from FAME system, information from Companies House online, information from previous accountants where applicable																		
Who do we generally share this data with? How long do we retain this data for and why?	Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For individual (person) clients and people associated with clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,R,T																		
Classes of data potentially collected and stored by type of data subject:	<table border="0"> <tr><td>Personal clients</td><td>A,D,E,F,I,J,L,M,N,O,R,S</td></tr> <tr><td>Sole Traders</td><td>A,D,E,F,I,J,L,M,N,O,R,S</td></tr> <tr><td>Families</td><td>D,F,L,N,P</td></tr> <tr><td>Directors</td><td>A,D,E,F,I,J,L,M,N,O,R,S</td></tr> <tr><td>Partners</td><td>A,D,E,F,I,J,L,M,N,O,R,S</td></tr> <tr><td>Shareholders</td><td>A,D,E,F,I,J,L,M,N,O,R</td></tr> <tr><td>Potential New Clients</td><td>A,D,E,F,I,J,L,M,N,O,R,S</td></tr> <tr><td>Job Applicants</td><td></td></tr> <tr><td>MHA Moore and Smalley's employees</td><td></td></tr> </table>	Personal clients	A,D,E,F,I,J,L,M,N,O,R,S	Sole Traders	A,D,E,F,I,J,L,M,N,O,R,S	Families	D,F,L,N,P	Directors	A,D,E,F,I,J,L,M,N,O,R,S	Partners	A,D,E,F,I,J,L,M,N,O,R,S	Shareholders	A,D,E,F,I,J,L,M,N,O,R	Potential New Clients	A,D,E,F,I,J,L,M,N,O,R,S	Job Applicants		MHA Moore and Smalley's employees	
Personal clients	A,D,E,F,I,J,L,M,N,O,R,S																		
Sole Traders	A,D,E,F,I,J,L,M,N,O,R,S																		
Families	D,F,L,N,P																		
Directors	A,D,E,F,I,J,L,M,N,O,R,S																		
Partners	A,D,E,F,I,J,L,M,N,O,R,S																		
Shareholders	A,D,E,F,I,J,L,M,N,O,R																		
Potential New Clients	A,D,E,F,I,J,L,M,N,O,R,S																		
Job Applicants																			
MHA Moore and Smalley's employees																			

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	A,D,M,N,O,R,T
Beneficiaries	A,D,F,I,N,O,R
Settlors	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Corporate Finance
Personal data we may be collected in this part of our business typically concerns:	People associated with the business or organisation including owners, directors, partners, shareholders, employees, suppliers, customers and clients and trustees
The lawful purpose for collecting this data is:	
Consent	n
Contract	y
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y
<i>Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.</i>	
Supplementary Information:	
What is the source of this data?	Information provided by our clients and from their online systems and backups, by providers of financial services and products, data from public records, data from FAME system, information from Companies House online, information from previous accountants where applicable
Who do we generally share this data with?	Baker Tilly International (we share information on sales of businesses where appropriate)
How long do we retain this data for and why?	Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For individual (person) clients and people associated with clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,O,R,T

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	
Families	D,F,L,N,P
Directors	A,D,E,F,G,I,J,L,M,N,O,R,S
Partners	A,D,E,F,G,I,J,L,M,N,O,R,S
Shareholders	A,D,G,I,L,M,N,O,R
Potential New Clients	A,D,F,G,I,L,M,N,O,R,S,T
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	N,S
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	A,N,P
Suppliers	A,N,P
Customers	A,N,P
Trustees	A,D,M,N,O,R,T,U
Beneficiaries	A,D,F,I,N,O,R,U
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Financial Planning
--	--------------------

Personal data we may be collected in this part of our business typically concerns:

Individual clients and their families, people associated with businesses or organisations including owners, directors, partners, shareholders, employees, suppliers, customers and clients, beneficiaries and trustees

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

What is the source of this data?	Information provided by our clients, by providers of financial services and products, data from FAME system, information from Companies House online, information from previous advisers where applicable
Who do we generally share this data with?	Providers of financial services and products, FCA.
How long do we retain this data for and why?	We retain financial planning data subject to FCA requirements which state that we must retain data on products and advice permanently on our systems.

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,B,D,F,H,I,J,L,M,N,O,R,S,T,U
Sole Traders	A,B,D,F,H,I,J,L,M,N,O,R,S,T,U
Families	D,F,H,L,N,P,U
Directors	A,B,D,F,H,I,J,L,M,N,O,R,S,T,U
Partners	A,B,D,F,H,I,J,L,M,N,O,R,S,T,U
Shareholders	
Potential New Clients	A,D,F,H,I,J,L,M,N,O,R,S,T,U
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	A,D,N,O,S,U
Consultants who work with us	
Former employees of MHA Moore and Smalley (Sub)Contractors	
Suppliers	
Customers	
Trustees	A,D,M,N,O,R,T,U
Beneficiaries	A,D,F,I,M,N,O,R,U
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Management Accounts
---	----------------------------

Personal data we may be collected in this part of our business typically concerns:	People associated with the business or organisation including owners, directors, partners, shareholders, employees, suppliers, customers and clients and trustees
---	---

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	n

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?

Information provided by our clients and from their online systems and backups, by providers of financial services and products, data from public records, data from FAME system, information from Companies House online, information from previous accountants where applicable

Who do we generally share this data with?

QuickBooks Online, Sage, Xero and other online accountancy platforms

How long do we retain this data for and why?

Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	A,D,E,F,I,J,L,M,N,O,R,S
Families	D,F,L,N,P
Directors	A,D,E,F,I,J,L,M,N,O,R,S
Partners	A,D,E,F,I,J,L,M,N,O,R,S
Shareholders	A,D,I,L,M,N,O,R
Potential New Clients	A,D,I,M,N,R,T
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	N,S,U
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	A,N,P
Suppliers	A,B,N,P
Customers	A,B,N,P
Trustees	A,D,M,N,O,R,T,U
Beneficiaries	A,B,D,F,I,N,O,R,U
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:

Online Accountancy

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Personal data we may be collected in this part of our business typically concerns:

People associated with the business or organisation including owners, directors, partners, shareholders, employees, suppliers, customers and clients and trustees

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:**What is the source of this data?**

Information provided by our clients from their online systems, by providers of financial services and products such as banks.

Who do we generally share this data with?

QuickBooks Online, Sage, Xero and other online accountancy platforms

How long do we retain this data for and why?

Our policy is to retain data for 7 full years after the financial year in which the service was first provided but we will only download data from online cloud sources when it is necessary to perform a task, otherwise the data will remain on our client's software. For individual (person) clients and people associated with clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,O,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	A,D,E,F,I,J,L,M,N,O,R,S
Families	D,F,L,N,P
Directors	A,D,E,F,I,J,L,M,N,O,R,S
Partners	A,D,E,F,I,J,L,M,N,O,R,S
Shareholders	A,D,I,L,M,N,O,R
Potential New Clients	A,D,I,M,N,R,T
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	N,S,U
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	A,N,P
Suppliers	A,B,N,P
Customers	A,B,N,P
Trustees	A,D,M,N,O,R,T,U

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport

Date of last revision: May 2018

Beneficiaries	A,B,D,F,I,N,O,R,U
Settlers	A,B,D,F,I,N,O,R,U
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held: PAYE

Personal data we may be collected in this part of our business typically concerns: People associated with the business or organisation including owners, directors, partners, employees, temporary employees and contractors

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	y
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?	Information provided by our clients and from HMRC.
Who do we generally share this data with?	HMRC
How long do we retain this data for and why?	This is set out in our data sharing agreement with each client, but is typically for 7 years after the financial year in question.

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	A,B,D,I,J,L,M,N,O,R,S,U
Families	
Directors	A,B,D,I,J,L,M,N,O,R,S,U
Partners	A,B,D,I,J,L,M,N,O,R,S,U
Shareholders	
Potential New Clients	A,B,D,I,J,L,M,N,O,R,S,U
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	A,B,D,F,I,J,L,M,N,O,R,S,T,U
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Trustees	A,D,M,N,O,R,T,U
Beneficiaries	A,B,D,F,I,N,O,R,U
Settlers	A,B,D,F,I,N,O,R,U
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Payroll and Construction Industry Scheme
--	--

Personal data we may be collected in this part of our business typically concerns:	People associated with the business or organisation including owners, directors, partners, employees, temporary employees and contractors
---	---

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	y
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?	Information provided by our clients and from HMRC.
Who do we generally share this data with?	HMRC, BACS
How long do we retain this data for and why?	This is set out in our data sharing agreement with each client, but is typically for 7 years after the financial year in question.

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	A,B,D,I,J,L,M,N,O,R,S,U
Families	
Directors	A,B,D,I,J,L,M,N,O,R,S,U
Partners	A,B,D,I,J,L,M,N,O,R,S,U
Shareholders	
Potential New Clients	A,B,D,I,J,L,M,N,O,R,S,U
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	A,B,D,F,I,J,L,M,N,O,R,S,T,U
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	A,B,D,I,J,L,M,N,O,R,S,T,U
Suppliers	

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Customers	
Trustees	A,D,M,N,O,R,T,U
Beneficiaries	A,B,D,F,I,N,O,R,U
Settlers	A,B,D,F,I,N,O,R,U
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held: Sage Support

Personal data we may be collected in this part of our business typically concerns: People associated with the business or organisation including owners, directors, partners, shareholders, employees, suppliers, customers and clients and trustees

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data? Information provided by our clients from their online systems and backups and by providers of financial services and products such as banks.

Who do we generally share this data with?

How long do we retain this data for and why? Our policy is to retain data for 7 full years after the financial year in which the service was first provided but we will only download data from online cloud sources when it is necessary to perform a task, otherwise the data will remain on our client's cloud software. For individual (person) clients and people associated with clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	A,D,E,F,I,J,L,M,N,O,R,S
Families	D,F,L,N,P

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Directors	A,D,E,F,I,J,L,M,N,O,R,S
Partners	A,D,E,F,I,J,L,M,N,O,R,S
Shareholders	A,D,I,L,M,N,O,R
Potential New Clients	A,D,I,M,N,R,T
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	N,S
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	A,N,P
Suppliers	A,B,N,P
Customers	A,B,N,P
Trustees	A,D,M,N,O,R,T
Beneficiaries	A,B,D,F,I,N,O,R
Settlers	A,B,D,F,I,N,O,R
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	SE Plus
---	----------------

Personal data we may be collected in this part of our business typically concerns:	People associated with the business or organisation including owners, directors, partners, shareholders, employees, suppliers, customers and clients and trustees
---	---

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:	If your business has contracted with us for SE Plus services, we access your data via Quick Books online services based on the details of our agreement with you. This will allow us to see all data you have posted in Quick Books online. We also may keep records of the work done re this service and these data classes potentially stored on our are set out as follows:
-----------------------------------	--

What is the source of this data?	Information provided by our clients from their online systems and by providers of financial services and products such as banks.
---	--

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Who do we generally share this data with?
How long do we retain this data for and why?

Quick Books
 Our policy is to retain data for 7 full years after the financial year in which the service was first provided but we will only download data from online cloud sources when it is necessary to perform a task, otherwise the data will remain on our client's cloud software. For individual (person) clients and people associated with clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	A,D,E,F,I,J,L,M,N,O,R,S
Families	D,F,L,N,P
Directors	A,D,E,F,I,J,L,M,N,O,R,S
Partners	A,D,E,F,I,J,L,M,N,O,R,S
Shareholders	A,D,I,L,M,N,O,R
Potential New Clients	A,D,I,M,N,R,T
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	N,S
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	A,N,P
Suppliers	A,B,N,P
Customers	A,B,N,P
Trustees	A,D,M,N,O,R,T
Beneficiaries	A,B,D,F,I,N,O,R
Settlors	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Tax - Corporate
---	------------------------

Personal data we may be collected in this part of our business typically concerns:	People associated with the business , i.e. directors and shareholders
---	---

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Public Task	y
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:**What is the source of this data?**

Information provided by our clients and from their online systems and backups, data from public records, data from FAME system, information from Companies House online, from HMRC, information from previous accountants where applicable and from information processed in the course of our work.

Who do we generally share this data with?

HMRC

How long do we retain this data for and why?

Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	
Families	
Directors	A,I,L,N,R,S
Partners	
Shareholders	
Potential New Clients	A,I,L,N,R,S
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Tax - P11Ds
---	--------------------

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Personal data we may be collected in this part of our business typically concerns:

People associated with the business or organisation including owners, directors, partners and employees

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?

Information provided by our clients and from their online systems and backups, data from HMRC, information from previous accountants where applicable and from information processed in the course of our work.

Who do we generally share this data with?

HMRC

How long do we retain this data for and why?

Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	A,D,E,I,J,L,N,S,U
Families	
Directors	A,D,E,I,J,L,N,S,U
Partners	A,D,E,I,J,L,N,S,U
Shareholders	
Potential New Clients	A,D,E,I,J,L,N,S,U
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	A,D,E,I,J,L,N,S
Consultants who work with us	
Former employees of MHA Moore and Smalley (Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlers	
Visitors	

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Members of the public who pass by our premises
Telephone callers
Website users

Service or Reason for data being held:	Tax - Partnership
Personal data we may be collected in this part of our business typically concerns:	People associated with the business, i.e. partners
The lawful purpose for collecting this data is:	
Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	n
<i>Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.</i>	
Supplementary Information:	
What is the source of this data?	Information provided by our clients and from their online systems and backups, data from HMRC, information from previous accountants where applicable and from information processed in the course of our work.
Who do we generally share this data with?	HMRC
How long do we retain this data for and why?	Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	
Families	
Directors	
Partners	A,D,E,F,I,J,L,M,N,O,R,S,U
Shareholders	
Potential New Clients	A,D,E,F,I,J,L,M,N,O,R,S,U
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

(Sub)Contractors
 Suppliers
 Customers
 Trustees
 Beneficiaries
 Settlers
 Visitors
 Members of the public who pass by our premises
 Telephone callers
 Website users

Service or Reason for data being held: Tax - Personal

Personal data we may be collected in this part of our business typically concerns: Individual clients and their families

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data? Information provided by our clients and from their online and offline records, information from financial services providers including banks, data from HMRC, information from previous accountants where applicable and from information processed in the course of our work.

Who do we generally share this data with? HMRC

How long do we retain this data for and why? Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For individual (person) clients and people associated with clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,R,T. Additionally, certain specific records for CGT purposes, occupation of properties (main residence), domicile status of parent for IHT reasons, crystallisation of pension benefits (for calculation of Lifetime Allowance) may be retained in perpetuity so we can assist our clients in making appropriate decisions.

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,B,D,E,F,G,I,J,K,L,M,N,O,P,R,S,T,U
Sole Traders	
Families	D,F,M,N,U
Directors	
Partners	
Shareholders	
Potential New Clients	A,B,D,E,F,G,I,J,K,L,M,N,O,P,R,S,T,U
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Tax - Special
--	---------------

Personal data we may be collected in this part of our business typically concerns:

Individual clients and their families, people associated with businesses or organisations including owners, directors, partners, shareholders, employees, suppliers, customers and clients, beneficiaries and trustees

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

What is the source of this data?

Information provided by our clients and from their online and offline records, data from public records, data from FAME system and Companies House online where we assist with corporate tax matters, data from HMRC, information from previous accountants where applicable and from information processed in the course of our work.

Who do we generally share this data with?

HMRC

How long do we retain this data for and why?

Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For individual (person) clients and people associated with clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,R,T. Additionally, certain specific records for CGT purposes, occupation of properties (main residence), domicile status of parent for IHT reasons, crystallisation of pension benefits (for calculation of Lifetime Allowance) may be retained in perpetuity so we can assist our clients in making appropriate decisions.

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,B,D,E,F,G,I,J,K,L,M,N,O,P,R,S,T,U
Sole Traders	
Families	D,F,M,N,U
Directors	A,D,E,I,J,L,N,S,U
Partners	A,D,E,F,I,J,L,M,N,O,R,S,U
Shareholders	A,D,M,N,O,R
Potential New Clients	A,B,D,E,F,G,I,J,K,L,M,N,O,P,R,S,T,U
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	A,D,M,N,O,R,T,U
Beneficiaries	A,D,M,N,O,U
Settlers	A,B,D,F,I,L,M,N,O,R,U
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Tax - Trust
--	-------------

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Personal data we may be collected in this part of our business typically concerns:

Individual clients and their families, beneficiaries and trustees.

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?

Information provided by our clients and from their online and offline records, data from public records, data from HMRC, information from previous accountants where applicable and from information processed in the course of our work.

Who do we generally share this data with?

HMRC

How long do we retain this data for and why?

Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For individual (person) clients and people associated with clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,R,T. Additionally, certain specific records for CGT purposes, occupation of properties (main residence), domicile status of parent for IHT reasons, crystallisation of pension benefits (for calculation of Lifetime Allowance) may be retained in perpetuity so we can assist our clients in making appropriate decisions and fulfill our contractual obligations.

Classes of data potentially collected and stored by type of data subject:

- Personal clients
- Sole Traders
- Families
- Directors
- Partners
- Shareholders
- Potential New Clients
- Job Applicants
- MHA Moore and Smalley's employees
- Our clients' employees
- Consultants who work with us

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	A,D,F,G,J,K,L,M,N,O,R,T,U
Beneficiaries	A,D,F,G,J,K,L,M,N,O,R,U
Settlers	A,B,D,F,I,L,M,N,O,R,U
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held: Tax - VAT Advice

Personal data we may be collected in this part of our business typically concerns: People associated with the business or organisation including owners, directors, partners, shareholders, employees, suppliers, customers and clients and trustees

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data? Information provided by our clients and from their online systems, bookkeeping records and backups, data from public records, data from FAME system, information from Companies House online, from HMRC, information from previous accountants where applicable and from information processed in the course of our work.

Who do we generally share this data with? HMRC

How long do we retain this data for and why? Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,F,J,M,N,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Sole Traders	A,E,J,L,M,N,O,P,R
Families	
Directors	A,E,J,L,M,N,O,P,R
Partners	A,E,J,L,M,N,O,P,R
Shareholders	
Potential New Clients	A,E,J,L,M,N,O,P,R
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	A,N,P,R
Customers	A,N,P,R
Trustees	
Beneficiaries	
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Tax - VAT Return
--	------------------

Personal data we may be collected in this part of our business typically concerns:	People associated with the business or organisation including owners, directors, partners, shareholders, employees, suppliers, customers and clients and trustees
---	---

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?	Information provided by our clients and from their online systems, bookkeeping records and backups, data from public records, from HMRC, information from previous accountants where applicable and from information processed in the course of our work.
---	---

Who do we generally share this data with?	HMRC
--	------

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

How long do we retain this data for and why? Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,M,N,R,T

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	A,B,E,I,J,L,M,N,O,P,R
Families	
Directors	A,E,J,L,M,N,O,P,R,S
Partners	A,E,J,L,M,N,O,P,R,S
Shareholders	A,E,L,M,N,O,P,R,S
Potential New Clients	A,E,L,M,N,O,P,R,S
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	A,D,N,S,U
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	A,B,N,P
Suppliers	A,B,N,P
Customers	A,B,N,P
Trustees	A,B,N,P,R,U
Beneficiaries	
Settlors	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Fee Protection
---	-----------------------

Personal data we may be collected in this part of our business typically concerns:	Individual clients, people associated with businesses or organisations including owners, directors and partners
---	---

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Supplementary Information:

We offer fee protection services via insurers to eligible clients to cover our additional costs in the event of an investigation.

What is the source of this data?

Internal records

Who do we generally share this data with?

Wolters Kluwer, the provider of the insurance

How long do we retain this data for and why?

Our policy is to retain data for 7 full years after the financial year in which the service was first provided. For clients who are businesses, trusts and organisations we retain standing data throughout our period of engagement, correcting it for changes such as changes of directorships etc. This may include classes of data A,D,J,M,N,R

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,N,P,R
Sole Traders	A,N,P,R
Families	
Directors	A,N,P,R
Partners	A,N,P,R
Shareholders	
Potential New Clients	A,N,P,R
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:

Records of our engagement with clients, former clients and potential new clients

Personal data we may be collected in this part of our business typically concerns:

Individual clients and their families, people associated with businesses or organisations including owners, directors, partners and trustees

The lawful purpose for collecting this data is:

Consent

n

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Contract	y
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:	This data sets out the services we provide, the basis of those services and the person or persons who signed a contract with us.
What is the source of this data?	Signed documents returned to us and retained on our systems
Who do we generally share this data with?	ICAEW, QAD
How long do we retain this data for and why?	Our policy is to retain this data throughout our period of engagement, correcting it for changes by issuing more up to date engagement letters. This may include classes of data A,D,F,J,M,N,R,T.

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,D,J,M,N,R
Sole Traders	A,D,J,M,N,R
Families	
Directors	A,D,J,M,N,R
Partners	A,D,J,M,N,R
Shareholders	
Potential New Clients	A,D,J,M,N,R
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	A,D,J,M,N,R
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held: Records to meet our legal obligations re Anti Money Laundering legislation

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Personal data we may be collected in this part of our business typically concerns:

Individual clients, people associated with businesses or organisations including owners, persons with significant control, beneficial owners, directors, partners and trustees.

The lawful purpose for collecting this data is:

Consent	n
Contract	n
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	n

Please note that the primary lawful purpose is shown as a bold 'y.'

Supplementary Information:

Under the relevant clauses in the Data Protection Act 2018, and to meet our legal obligations in keeping records for Anti Money Laundering activities, data we collect and record to identify personal clients, persons with significant control and beneficial owners of businesses cannot be requested from us, *nor can we discuss what we retain or may share with government bodies when obliged to do so.*

What is the source of this data?

Information you provide us before we commence working with you and in the course of our work whether in person, by email, letter or telephone, ID Global, FAME, Companies House and other similar sources.

Who do we generally share this data with?

This information is restricted by law.

How long do we retain this data for and why?

We abide with current legislation respecting retention of data for this purpose.

Service or Reason for data being held:**Work in Progress, Fee lists and Debtor records****Personal data we may be collected in this part of our business typically concerns:**

Clients who are living individuals

The lawful purpose for collecting this data is:

Consent	n
Contract	n
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:*Chartered accountants & business advisers*

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

What is the source of this data?	Internal records
Who do we generally share this data with?	If fees are unpaid we may refer debtor information to a Debt Collection Agency or apply for a court order.
How long do we retain this data for and why?	4 years in accordance with internal systems management policies

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,J,M,N,P,R
Sole Traders	A,J,M,N,P,R
Families	
Directors	A,J,M,N,P,R
Partners	A,J,M,N,P,R
Shareholders	
Potential New Clients	
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Records of payments made
---	---------------------------------

Personal data we may be collected in this part of our business typically concerns:	Clients who are living individuals
---	------------------------------------

The lawful purpose for collecting this data is:

Consent	n
Contract	n
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

What is the source of this data?	Internal processing
Who do we generally share this data with?	
How long do we retain this data for and why?	4 years in accordance with internal systems management policies

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,J,M,N,P,R
Sole Traders	A,J,M,N,P,R
Families	
Directors	A,J,M,N,P,R
Partners	A,J,M,N,P,R
Shareholders	
Potential New Clients	
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	A,J,M,N,P,R
Beneficiaries	
Settlors	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held: Records on suppliers and amounts owing

Personal data we may be collected in this part of our business typically concerns: Suppliers who are living individuals

The lawful purpose for collecting this data is:

Consent	n
Contract	n
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

What is the source of this data?	Internal processing and supplier invoices and agreements
Who do we generally share this data with?	
How long do we retain this data for and why?	4 years in accordance with internal systems management policies

Classes of data potentially collected and stored by type of data subject:

Personal clients	
Sole Traders	
Families	
Directors	
Partners	
Shareholders	
Potential New Clients	
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	A,J,M,N,P,R
Former employees of MHA Moore and Smalley	
(Sub)Contractors	A,J,M,N,P,R
Suppliers	A,J,M,N,P,R
Customers	
Trustees	
Beneficiaries	
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held: Work planning and management records

Personal data we may be collected in this part of our business typically concerns: Clients who are living individuals

The lawful purpose for collecting this data is:

Consent	n
Contract	n
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

What is the source of this data?

Who do we generally share this data with? MHA group

How long do we retain this data for and why? 4 years in accordance with internal systems management policies

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,N,W
Sole Traders	A,N,W
Families	
Directors	A,N,W
Partners	A,N,W
Shareholders	
Potential New Clients	A,N,W
Job Applicants	A,N,W
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	A,N,W
Beneficiaries	
Settlors	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:

Replies to tender invitations, quotations for work to be done

Personal data we may be collected in this part of our business typically concerns:

Living individuals who may become clients and people representing businesses and organisations who may become clients

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Supplementary Information:

we typically discuss with you the basis for our fee quotations or set out details in our responses to tender requests and this, depending on individual circumstances may reference the following personal information you may share with us:

What is the source of this data?

Tenders published, FAME, Companies House, website form completion, enquiries made in person, by phone or by email.

Who do we generally share this data with?

How long do we retain this data for and why?

Where the quotation or tender response forms the basis of future work, we will retain the data to perform the work. If this does not occur, we delete the data used in the preparation of the proposals after 18 months.

Classes of data potentially collected and stored by type of data subject:

- Personal clients
- Sole Traders
- Families
- Directors
- Partners
- Shareholders
- Potential New Clients
- Job Applicants
- MHA Moore and Smalley's employees
- Our clients' employees
- Consultants who work with us
- Former employees of MHA Moore and Smalley
- (Sub)Contractors
- Suppliers
- Customers
- Trustees
- Beneficiaries
- Settlers
- Visitors
- Members of the public who pass by our premises
- Telephone callers
- Website users

A,C,E,F,G,H,I,J,L,M,N,O,S

Service or Reason for data being held:

Marketing materials by post

Personal data we may be collected in this part of our business typically concerns:

Individuals who represent or work in businesses and organisations in sectors where we offer services, also individuals who have consented to receiving newsletters from us

The lawful purpose for collecting this data is:

Consent

y

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Contract	n
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:	We maintain basic contact details and show whether someone has consented
What is the source of this data?	Information provided by clients, by people completing consent forms and publically available data sets showing businesses by sector and their management teams
Who do we generally share this data with?	
How long do we retain this data for and why?	In order to retain ongoing consent/non consent records, this data is permanently retained except where the individual concerned is no longer linked to a business or organisation or we are advised they have died.

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,C,J,M,R
Sole Traders	
Families	
Directors	A,C,J,M,R
Partners	A,C,J,M,R
Shareholders	
Potential New Clients	A,C,J,M,R
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	A,C,J,M,R
Former employees of MHA Moore and Smalley (Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Newsletters materials by email
---	---------------------------------------

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Personal data we may be collected in this part of our business typically concerns:

Individuals who represent or work in businesses and organisations in sectors where we offer services, also individuals who have consented to receiving newsletters from us

The lawful purpose for collecting this data is:

Consent	y
Contract	n
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

We maintain basic contact details and show whether someone has consented

What is the source of this data?

Information provided by clients and by people completing consent forms

Who do we generally share this data with?

Mailchimp

How long do we retain this data for and why?

In order to retain ongoing consent/non consent records, this data is permanently retained except where the individual concerned is no longer linked to a business or organisation or we are advised they have died.

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,C,J,M,R
Sole Traders	
Families	
Directors	A,C,J,M,R
Partners	A,C,J,M,R
Shareholders	
Potential New Clients	A,C,J,M,R
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	A,C,J,M,R
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Service or Reason for data being held:	Invitations by email to events
Personal data we may be collected in this part of our business typically concerns:	Individuals who represent or work in businesses and organisations in sectors where we offer services and clients and professional service linked individuals. Finally people who have consented to receiving invitations to specific events from us
The lawful purpose for collecting this data is:	
Consent	n
Contract	n
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y
<i>Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.</i>	
Supplementary Information:	we record whether someone does not wish to be invited to future events
What is the source of this data?	Information provided by clients, by people completing consent forms and publicly available data sets showing businesses by sector and their management teams
Who do we generally share this data with?	Mailchimp, event hosts
How long do we retain this data for and why?	In order to retain ongoing consent/non consent records, this data is permanently retained except where the individual concerned is no longer linked to a business or organisation or we are advised they have died.
Classes of data potentially collected and stored by type of data subject:	
Personal clients	A,C,J,M,R
Sole Traders	
Families	
Directors	A,C,J,M,R
Partners	A,C,J,M,R
Shareholders	
Potential New Clients	A,C,J,M,R
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	A,C,J,M,R
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	A,C,J,M,R
Customers	
Trustees	

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Beneficiaries
 Settlers
 Visitors
 Members of the public who pass by our premises
 Telephone callers
 Website users

Service or Reason for data being held: Records of businesses and owners by sector to enable marketing activities

Personal data we may be collected in this part of our business typically concerns:

Individuals who represent or work in businesses and organisations in sectors where we offer services and clients and professional service linked individuals.

The lawful purpose for collecting this data is:

Consent	n
Contract	n
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?

Information provided by clients, by people completing consent forms and publically available data sets showing businesses by sector and their management teams

Who do we generally share this data with?

Mailchimp

How long do we retain this data for and why?

In order to carry out legitimate business development activities, this data is permanently retained unless we are requested to delete the personal data or the individual concerned is no longer linked to a business or organisation or we are advised they have died.

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,J,M,N,R
Sole Traders	
Families	
Directors	A,J,M,N,R
Partners	A,J,M,N,R
Shareholders	A,J,M,N,R
Potential New Clients	A,J,M,N,R
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Consultants who work with us	A,J,M,N,R
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Records of books held onsite												
<p>Personal data we may be collected in this part of our business typically concerns:</p> <p>The lawful purpose for collecting this data is:</p> <table> <tr> <td>Consent</td> <td>n</td> </tr> <tr> <td>Contract</td> <td>n</td> </tr> <tr> <td>Legal Obligation</td> <td>n</td> </tr> <tr> <td>Vital Interests</td> <td>n</td> </tr> <tr> <td>Public Task</td> <td>n</td> </tr> <tr> <td>Legitimate Interests</td> <td>y</td> </tr> </table> <p><i>Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.</i></p>	Consent	n	Contract	n	Legal Obligation	n	Vital Interests	n	Public Task	n	Legitimate Interests	y	<p>People associated with the business or organisation including owners, directors, partners, shareholders, employees, suppliers, customers and clients and trustees</p>
Consent	n												
Contract	n												
Legal Obligation	n												
Vital Interests	n												
Public Task	n												
Legitimate Interests	y												
<p>Supplementary Information:</p> <p>What is the source of this data?</p> <p>Who do we generally share this data with?</p> <p>How long do we retain this data for and why?</p>	<p>Your books and records may potentially contain all the data in Accounts Production/Tax services but for this purpose we are explaining that we keep lists of books onsite so we can track them in our office and ensure we perform our services effectively.</p> <p>Books provided onsite and internal processing.</p> <p>18 months, for internal management and quality control purposes to enable us to deliver an effective service when books are physically left with us.</p>												
<p>Classes of data potentially collected and stored by type of data subject:</p> <table> <tr> <td>Personal clients</td> <td>A,N</td> </tr> <tr> <td>Sole Traders</td> <td>A,J,M,N,R</td> </tr> <tr> <td>Families</td> <td></td> </tr> <tr> <td>Directors</td> <td>A,J,M,N,R</td> </tr> <tr> <td>Partners</td> <td>A,J,M,N,R</td> </tr> </table>	Personal clients	A,N	Sole Traders	A,J,M,N,R	Families		Directors	A,J,M,N,R	Partners	A,J,M,N,R			
Personal clients	A,N												
Sole Traders	A,J,M,N,R												
Families													
Directors	A,J,M,N,R												
Partners	A,J,M,N,R												

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Shareholders	
Potential New Clients	
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlers	
Visitors	A,J,M,N,R
Members of the public who pass by our premises	
Telephone callers	
Website users	

Service or Reason for data being held:	Visitor and caller records
--	----------------------------

Personal data we may be collected in this part of our business typically concerns:	People who arrive or are booked to meet us at our receptions, or call one of our office telephone numbers
---	---

The lawful purpose for collecting this data is:

Consent	n
Contract	n
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?	Internal records
Who do we generally share this data with?	
How long do we retain this data for and why?	1 year to provide evidence of people onsite for our internal management and client service standards, also daily records for fire safety reasons.

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,N
Sole Traders	
Families	
Directors	
Partners	

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Shareholders	
Potential New Clients	
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlers	
Visitors	A,J,M,N,R
Members of the public who pass by our premises	
Telephone callers	A,J,M,N,R
Website users	

Service or Reason for data being held: CCTV recordings at our premises

Personal data we may be collected in this part of our business typically concerns: People who meet us at our receptions, or who pass by or enter any of our premises.

The lawful purpose for collecting this data is:

Consent	n
Contract	n
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?	CCTV
Who do we generally share this data with?	Police and our security contractors
How long do we retain this data for and why?	approximately 4 weeks for crime prevention purposes only

Classes of data potentially collected and stored by type of data subject:

- Personal clients
- Sole Traders
- Families
- Directors
- Partners
- Shareholders

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Potential New Clients	
Job Applicants	V
MHA Moore and Smalley's employees	V
Our clients' employees	
Consultants who work with us	V
Former employees of MHA Moore and Smalley	V
(Sub)Contractors	V
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlors	
Visitors	V
Members of the public who pass by our premises	V
Telephone callers	
Website users	

Service or Reason for data being held:	Records of contractors used and interactions with them
--	--

Personal data we may be collected in this part of our business typically concerns:

Persons contracted to do work onsite at our premises or persons associated with a contractor's business or organisation

The lawful purpose for collecting this data is:

Consent	n
Contract	n
Legal Obligation	y
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?

Internal records and information provided by our contractors

Who do we generally share this data with?

How long do we retain this data for and why?

Our policy is to retain data for 7 full years after the financial year in which the contract was signed. For ongoing relationships with contractors and sub contractors we retain standing data throughout our period of our contract correcting it for material changes such as changes of contractor names and addresses etc. This may include classes of data A,D,F,J,M,N,R,T

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Classes of data potentially collected and stored by type of data subject:

- Personal clients
- Sole Traders
- Families
- Directors
- Partners
- Shareholders
- Potential New Clients
- Job Applicants
- MHA Moore and Smalley's employees
- Our clients' employees
- Consultants who work with us
- Former employees of MHA Moore and Smalley
- (Sub)Contractors A,J,N,P
- Suppliers
- Customers
- Trustees
- Beneficiaries
- Settlers
- Visitors
- Members of the public who pass by our premises
- Telephone callers
- Website users

Service or Reason for data being held:	Telephone contact lists
--	-------------------------

Personal data we may be collected in this part of our business typically concerns:

Individual clients and potential clients and their families, people associated with businesses or organisations including owners, directors, partners, employees, job applicants and trustees

The lawful purpose for collecting this data is:

- | | |
|----------------------|----------|
| Consent | n |
| Contract | n |
| Legal Obligation | n |
| Vital Interests | n |
| Public Task | n |
| Legitimate Interests | y |

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'n'.

Supplementary Information:

What is the source of this data?

Information provided to us directly from the people listed.

Who do we generally share this data with?

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

How long do we retain this data for and why? In order to carry out legitimate business development activities, this data is permanently retained unless we are requested to delete the personal data or the individual concerned is no longer linked to a business or organisation or we are advised they have died.

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,J,M,N,R
Sole Traders	A,J,M,N,R
Families	A,J,M,N,R
Directors	A,J,M,N,R
Partners	A,J,M,N,R
Shareholders	A,J,M,N,R
Potential New Clients	A,J,M,N,R
Job Applicants	A,N
MHA Moore and Smalley's employees	A,N
Our clients' employees	
Consultants who work with us	A,N
Former employees of MHA Moore and Smalley	A,N
(Sub)Contractors	A,J,M,N,R
Suppliers	
Customers	
Trustees	A,J,M,N,R
Beneficiaries	
Settlors	
Visitors	
Members of the public who pass by our premises	
Telephone callers	A,J,M,N,R
Website users	

Service or Reason for data being held: **Records of our interactions in person via email and telephones, including records of meetings and calls with potential new clients and related parties**

Personal data we may be collected in this part of our business typically concerns: Individual clients and potential clients and their families, people associated with businesses or organisations including owners, directors, partners, shareholders, employees, suppliers, customers and clients, contractors, beneficiaries, trustees and related parties.

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	y
Vital Interests	n
Public Task	n

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Legitimate Interests **y**

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information: If you contact us via email or the telephone, please be aware that we will generally maintain a record in our filing systems of the conversation. The content will be determined by the nature of the conversation but may potentially cover the following classes of data:

What is the source of this data? Information provided by the people listed by telephone, in person, email or our website.

Who do we generally share this data with? Our contractors

How long do we retain this data for and why? In order to carry out legitimate business activities, fulfill our contracts and obligations as members of various professional bodies and to respond to requests respecting advice given, this data is permanently retained.

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,B,D,F,H,I,J,L,M,N,O,R,S,T
Sole Traders	A,B,D,F,H,I,J,L,M,N,O,R,S,T
Families	D,F,H,L,N,P
Directors	A,D,E,F,I,J,L,M,N,O,R,S
Partners	A,D,E,F,I,J,L,M,N,O,R,S
Shareholders	A,D,I,L,M,N,O,R
Potential New Clients	A,D,F,I,L,M,N,O,R,S,T
Job Applicants	A,N
MHA Moore and Smalley's employees	A,N
Our clients' employees	A,B,D,F,I,J,L,M,N,O,R,S,T
Consultants who work with us	A,C,J,M,R
Former employees of MHA Moore and Smalley	A,N
(Sub)Contractors	A,J,N,P
Suppliers	A,B,N,P
Customers	A,B,N,P
Trustees	A,D,M,N,O,R,T
Beneficiaries	A,D,F,I,N,O,R
Settlors	
Visitors	
Members of the public who pass by our premises	
Telephone callers	A,N
Website users	

Service or Reason for data being held: Records of former clients which we use to check that the disengagement process has gone OK.

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Personal data we may be collected in this part of our business typically concerns:

Individuals who represent or work in businesses and organisations where we were contracted to provide services in the last 12 months, also individuals who we provided services directly to in the last 12 months.

The lawful purpose for collecting this data is:

Consent	n
Contract	y
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?

Internal systems.

Who do we generally share this data with?

How long do we retain this data for and why?

In order to carry out legitimate business activities, fulfill our contracts and obligations as members of various professional bodies we retain this data for 12 months after the disengagement letter date. Please note that we may retain data longer with respect to services previously rendered as described in the sections re each service.

Classes of data potentially collected and stored by type of data subject:

Personal clients	A,D,M,N,R
Sole Traders	A,D,M,N,R
Families	A,D,M,N,R
Directors	A,D,M,N,R
Partners	A,D,M,N,R
Shareholders	
Potential New Clients	
Job Applicants	
MHA Moore and Smalley's employees	
Our clients' employees	
Consultants who work with us	
Former employees of MHA Moore and Smalley	
(Sub)Contractors	
Suppliers	
Customers	
Trustees	
Beneficiaries	
Settlers	
Visitors	
Members of the public who pass by our premises	
Telephone callers	

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Website users

Service or Reason for data being held:	Website visitor information
--	-----------------------------

Personal data we may be collected in this part of our business typically concerns:	Website visitors
---	------------------

The lawful purpose for collecting this data is:

Consent	y
Contract	n
Legal Obligation	n
Vital Interests	n
Public Task	n
Legitimate Interests	y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

We invite website visitors to consent to our cookies and then record unique visits and content viewed to understand how effective our website is in providing information.

What is the source of this data?

Website visitors

Who do we generally share this data with?

Google Analytics, Freshfield

How long do we retain this data for and why?

1 year in accordance with our internal policies

Classes of data potentially collected and stored by type of data subject:

Personal clients
 Sole Traders
 Families
 Directors
 Partners
 Shareholders
 Potential New Clients
 Job Applicants
 MHA Moore and Smalley's employees
 Our clients' employees
 Consultants who work with us
 Former employees of MHA Moore and Smalley
 (Sub)Contractors
 Suppliers
 Customers
 Trustees
 Beneficiaries
 Settlers
 Visitors
 Members of the public who pass by our premises

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018

Telephone callers
Website users Y

Service or Reason for data being held: Records of data collected from web forms

Personal data we may be collected in this part of our business typically concerns: Website visitors

The lawful purpose for collecting this data is:

Consent y
Contract n
Legal Obligation n
Vital Interests n
Public Task n
Legitimate Interests y

Please note that the primary lawful purpose is shown as a bold 'y' and secondary lawful purposes are shown as non-bold 'y'.

Supplementary Information:

What is the source of this data?
Who do we generally share this data with?
How long do we retain this data for and why?

Classes of data potentially collected and stored by type of data subject:

Personal clients
Sole Traders
Families
Directors
Partners
Shareholders
Potential New Clients
Job Applicants
MHA Moore and Smalley's employees
Our clients' employees
Consultants who work with us
Former employees of MHA Moore and Smalley
(Sub)Contractors
Suppliers
Customers
Trustees
Beneficiaries
Settlers
Visitors
Members of the public who pass by our premises
Telephone callers
Website users A,J,M,N,R,Y

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport



Date of last revision: May 2018**Personal data collected and stored with respect to candidates for employment, employees, former employees and associates representing Moore and Smalley LLP**

Our privacy policy for candidates applying for positions at Moore and Smalley is presented when candidates use our online application tool.

Our privacy policy for staff and associated individuals is distributed via internal channels of communication and on joining the firm.

Personal data collected and stored with respect to individuals aged under 18

From time to time we may hold data identifying persons under 18 in our systems. This is only held in the following circumstances:

- When a person under 18 is set up on our systems as a personal client, a beneficiary of a trust client or similar. This happens when the legal representative of that client signs our engagement letter and terms of business.
- When a person under 18 is named in our records following a conversation with their parents or legal guardians as part of our consultancy, financial planning and tax planning work.

In line with legislation, where a personal client under 18 reaches the age of 13 it is our intention to write to them via a parent or legal guardian informing them of their rights with respect to their data.

We affirm that our internal data policies and security measures take account of the additional rights of people under 18 years old.

The Rights of Data Subjects

The lawful basis we have selected for handling data for our services and tasks affects the rights of data subjects. We have indicated in this policy the primary and secondary lawful bases in each case and their associated rights can be determined by reviewing the table on the Information Commissioner's website cited here:

<https://ico.org.uk/for-organisations/guide-to-the-general-data-protection-regulation-gdpr/lawful-basis-for-processing/>

Our Privacy Contact

The data controller for the MHA Moore and Smalley firm and its associated entities is Moore and Smalley LLP, Richard House, 9 Winckley Square, Preston PR1 3HP. We currently consider that we do not need a Data Protection Officer as defined by GDPR (<https://ico.org.uk/for-organisations/guide-to-the-general-data-protection-regulation-gdpr/accountability-and-governance/data-protection-officers/>); to contact us please email privacy@mooreandsmalley.co.uk or write to Privacy, Moore and Smalley LLP, Richard House, 9 Winckley Square, Preston PR1 3HP.

Data subjects can use the contact details listed above to make a Subject Access Request (SAR), to request a correction to data on our systems, to inform us of a data breach or to request data deletion where you have the absolute right to have your data deleted.

Before we correspond with you, we may seek verification of your identity using information which we hold securely. We will try to respond to all legitimate requests within one month. Occasionally it may take us longer than a month if your request is particularly complex or you have made a number of requests. In this case, we will notify you and keep you updated.

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport

 **MHA Moore & Smalley**
Trusted Thinking

Date of last revision: May 2018

By default, if we are not asked for specific details in a Subject Access Request, we will provide standing data from our main computer systems.

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

You have the right to complain about our use of your personal data to the Information Commissioner's Office in the UK however we would kindly ask for the opportunity to address your complaint before exercising this right by contacting us at privacy@mooreandsmalley.co.uk or by speaking to our Managing Partner, Graham Gordon on 01772 821021.

Please keep us informed if your personal data changes during your relationship with our firm.

Questionnaires

As we consider ourselves to be, for services except Payroll services, solely Data Controllers, our policy is that we will not answer questions or complete questionnaires from data subjects and associated businesses and organisations which assume we are data processors or which seek to make us such.

Where we provide payroll services we will provide a Data Sharing Agreement explaining the extent to which we control data respecting individuals stored and used as part of that service and the extent to which we act on instructions of our clients.

Furthermore, except where we provide confidential information to regulatory and accrediting bodies, we will not enter into any discussions about the security of data systems, as we consider this to be, in itself, a security measure.

Automated Processing

Automated decision making takes place when an electronic system uses personal information to make a decision without human intervention. To the best of our knowledge we do not believe that any decisions are taken with respect to people's data in our systems using solely automated means.

Data sharing with our associates and as our business changes

We may need to share basic personal data identifying you and the work we may do for you with the parties set out below and for the reasons set out below:

- 1 Third parties to whom we refer work, pool expertise to provide better advice to clients and where we are obliged to check with them that our contract will not conflict with work they are doing for the same client. These third parties are currently Baker Tilly International and the MHA group of accountants.
- 2 Third parties to whom we may choose to sell, transfer, or merge parts of our business or our assets. Alternatively, we may seek to acquire other businesses or merge with them. If a change happens to our business, then the new owners may use your personal data in the same way as set out in this privacy notice.

We require all third parties to respect the security of personal and confidential data and to treat it in accordance with the law. We do not authorise our third-party service providers to use your personal data for their own purposes and only permit them to process your personal data for specified purposes and in accordance with our instructions, or where the nature of the data is a special category of data as defined in legislation with your consent.

Updates to this policy

We will update this privacy policy from time to time to reflect for example changes in the work we do. The date of the last update to this privacy policy is 24 May 2018.

Chartered accountants & business advisers

 www.mooreandsmalley.co.uk

 @MooreandSmalley

 Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport

