

PRIVACY NOTICE

INTRODUCTION

This Privacy Notice applies to all Clients of Wilkins Southworth, Chartered Certified Accountants whose office is at 10 -12 Barnes High Street, Barnes, SW13 9LW.

We take your Data Protection seriously and in accordance with the General Data Protection Regulation (EU) 2016/679 (GDPR) and Data Protection Act 2018 (DPA), together “the Regulations”, we have reviewed our policies, processes and security procedures to ensure compliance with these Regulations.

This Privacy Notice is to inform you, our clients, of the types of data we process about you, the reasons for processing your data, the lawful basis for processing, your rights and the retention periods of your data. We may amend this Privacy Notice from time to time and will make a copy available to you when we do so.

Wilkins Southworth is a Data Controller within the meaning of the Regulations and we process personal data. For some services, we act as a Data Processor and in these instances our responsibilities under the Regulations are described herein.

Your Client Letter of Engagement should be read in conjunction with this Privacy Notice.

If you have any questions about your data or how we handle it, please contact us at cw@wilkinssouthworth.co.uk or at the address above.

DATA PROTECTION PRINCIPLES

Under the Regulations, all personal data obtained and held by us must be processed according to a set of core principles. In accordance with these principles, we will ensure that:

- a) processing is fair, lawful and transparent
- b) data is collected for specific, explicit and legitimate purposes
- c) data collected is adequate, relevant and limited to what is necessary for the purposes of processing
- d) data is kept accurate and up to date. Data which is found to be inaccurate will be rectified or erased without undue delay
- e) data is not kept for longer than is necessary for its given purpose
- f) data is processed in a manner that ensures appropriate security of personal data including protection against unauthorised or unlawful processing, accidental loss, destruction or damage by using appropriate technical or organisation measures
- g) we comply with the relevant procedures in the Regulations relating to international transfers of personal data

PURPOSES FOR WHICH WE PROCESS PERSONAL DATA

We process or intend to process personal data for the following purposes:

- To enable us to supply professional services to you as a client
- To enable us to invoice you for our services and investigate / address any attendant fee disputes that may have arisen
- To fulfil our obligations under relevant laws in force from time to time
- To comply with professional obligations to which we are subject as a member of the Association of Chartered Certified Accountants
- To use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings
- To contact you about other services we provide which may be of interest to you

LAWFUL BASIS FOR PROCESSING

The Regulations allow us to process your data under certain legal bases:

- The processing is necessary for the performance of our contract with you
- The processing is necessary for compliance with legal obligations to which we are subject
- The processing is necessary for the purposes of our legitimate business interests
- You gave consent to our processing your personal data, at the time you instructed us to act
- The processing is necessary in order to protect the vital interests of the data subject or of another natural person
- The processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller

COLLECTING YOUR DATA

Clients

It is a requirement of our contract with you that you provide us with the personal data that we request. If you do not provide the information that we request, we may not be able to provide professional services to you. If this is the case, we will not be able to commence acting or will need to cease to act.

Categories of Personal data

We process data on the following categories of data subjects:

- Clients
- The employees of clients for the provision of payroll and auto enrolment services

Sources of Personal data

We collect personal data from a range of sources in order to perform the services contracted and meet our professional obligations, such as:

- Directly from you, our clients (e.g. from forms completed and conversations held)
- Other professional organisations, with the necessary consent or approvals
- Publicly available registers

Types of Personal Data

We require a wide range of personal information in order to provide our services to you.

Examples of the types of data we require are:

- Name, contact details
- National Insurance number, Unique Tax Reference
- Earnings, benefits, expenses
- Other income
- Investment information - property, art, etc
- Dependents details including dates of birth
- Criminal Conviction data
- Passport, drivers license, utility bills, bank statements

If you require further information you can contact us on cw@wilkinssouthworth.co.uk.

Special Categories of Data

Special categories of data include data related to information such as: health, sexual orientation, race, ethnic origin, political opinion, religion, trade union membership, genetic and biometric data or Child data.

For certain tax and professional advice activities, we may require selected special category data in order to provide those services. This data will be provided by consent from you.

Consent

Where you have provided consent to our use of your data, you also have the right to withdraw that consent at any time. In certain instances, this may not be permissible, and if applicable, we will supply you with the reasons for this as part of our response.

SERVICES PROVIDED

For the majority of the services we provide, we act as the Data Controller for your personal data.

For payroll and auto enrolment services we act as a Data Processor as outlined in the Schedule of Data Processing below.

As a Regulated Firm, we have a professional obligation to process personal data under certain circumstances. In these circumstances we act as a Data Controller in our own right.

PERSONS/ORGANISATIONS TO WHOM WE MAY GIVE PERSONAL DATA

We may share your personal data with:

- Government bodies eg. HMRC
- Any third parties with whom you require or permit us to correspond
- Suppliers and service providers
- Tax insurance providers
- Professional indemnity insurers
- Our professional bodies, such as the Association of Chartered Certified Accountants (ACCA)

If the law requires us to do so, we may share your personal data with:

- The police and law enforcement agencies
- Courts and tribunals
- The Information Commissioner's Office ("ICO")

We may need to share your personal data with the third parties identified above in order to comply with our legal obligations, including our legal obligations to you. If you ask us not to share your personal data with such third parties, we may need to cease to act.

We may share your data with third parties as part of a company sale or restructure, or for other reasons to comply with a legal obligation upon us.

DATA PROCESSORS

We have a data processing agreement in place with third parties we use to process your data, under our instructions, as part of providing our services to you. Third parties must implement appropriate technical and organisational measures to ensure the security and confidentiality of your data.

None of our Data Processors process your data outside of the European Economic Area.

TRANSFERS OF PERSONAL DATA OUTSIDE THE EU

The Firm may transfer, store or permit access to personal data outside the United Kingdom and the European Economic Area ("EEA"), including where our employees or service providers are located in other jurisdictions.

Where such transfers occur, we ensure that personal data is protected in accordance with applicable data protection laws.

This includes transferring personal data only to countries that have been deemed to provide an adequate level of protection by the relevant UK or EU authority, or, where this is not the case, implementing appropriate safeguards. Such safeguards may include entering into legally approved contractual arrangements with relevant parties to ensure that personal data is afforded a level of protection equivalent to that under UK and EU data protection standards.

Further information regarding international transfers and the safeguards in place can be provided upon request.

PROTECTING YOUR DATA

We are aware of the requirement to ensure your data is protected against accidental loss or disclosure, destruction and abuse. As part of our ongoing compliance with the Regulations, we have implemented security and operational processes to protect your data and will continue to monitor the effectiveness of these.

RETENTION PERIODS

Retention periods are explained in your Client Letter of Engagement and should be read in conjunction with this Privacy Notice.

Where we act as Data Processor as defined in the Regulations, we will delete or return all personal data to the Data Controller as agreed with the Controller at the termination of the contract.

AUTOMATED DECISION MAKING

Automated decision making means making decisions about you using no human involvement e.g. using computerised algorithms or programmes. We do not undertake any automated decisions with your data.

YOUR RIGHTS

You have the following rights, with some restrictions, in relation to the personal data we hold on you:

- a) the right to be informed about the data we hold on you and what we do with it
- b) the right of access to the data we hold on you
- c) the right for any inaccuracies in the data we hold on you to be corrected (rectified)
- d) the right to have data deleted in certain circumstances (erasure)
- e) the right to restrict the processing of the data
- f) the right to transfer the data we hold on you to another party (portability)
- g) the right to object to the inclusion of any information;
- h) the right to regulate any automated decision-making and profiling of personal data.

If you would like to exercise any of your rights, please contact us on cw@wilkinssouthworth.co.uk.

MAKING A COMPLAINT

We will make every attempt to ensure you are satisfied with our handling of your data requests, however, you are entitled to raise a complaint with the Information Commissioner (ICO) if you are not satisfied. You can contact the ICO at <https://ico.org.uk/concerns/> or by telephone on 0303 123 1113 (local rate) or 01625 545 745.

Dated: April 2026

Data Processing Schedule

1. Subject matter of processing

Employee payroll and pension information

2. Duration of the processing

For the duration of the agreement as outlined on your Client Letter of Engagement

3. Nature and purpose of the processing

Payroll calculations / Pension auto-enrolment

4. Types(s) of personal data to be processed

Employee name, address, NI number, UTR number, salary, Tax Code

5. Categories of data subjects

Employees of our Clients (your employees)

6. Our obligations (as data processor) to you (as data controller)

- a. We will process personal data only on documented instructions from you, including with regard to transfers of personal data to a third country or an international organisation, unless required to do so by EU law or the law of a Member State; in such a case, we shall inform you of that legal requirement before processing, unless the law in question prohibits such information on important grounds of public interest
- b. We will obtain a commitment of confidentiality from anyone we authorise to process the personal data, unless they are already under a statutory obligation of confidentiality
- c. We will take all measures required pursuant to Article 32 of the GDPR (Technical and Organisational measures)
- d. We will only engage another processor in compliance with the requirements of Article 28(2) and 28(4) of the GDPR (Data Processor responsibilities)
- e. Insofar as is possible, we will assist you in fulfilling your obligations to data subjects under Chapter III of the GDPR (Subject Access Requests)
- f. We will assist you in ensuring compliance with your obligations pursuant to Articles 32 to 36 of the GDPR (Security of Processing)
- g. At the end of the contract we will delete all the personal data we have been processing for you or we will return to you all the personal data we have been processing for you, save insofar as we are required by law to retain any of the personal data
- h. We will make available to you all information necessary to demonstrate compliance with the obligations laid down in Article 28 of the GDPR (Data Processor responsibilities)
- i. We will allow you (and/or an auditor appointed by you) to carry out audits and inspections in respect of compliance with the obligations laid down in Article 28 of the GDPR, and will contribute to such audits and inspections
- j. We will inform you immediately if we consider we have been given an instruction which infringes the GDPR and/or other EU and/or Member State data protection provisions