

HENDERSON BLACK & CO – GENERAL PRIVACY STATEMENT

About us and the purpose of this statement

This is the privacy statement of **Henderson Black & Co**, a professional firm of Chartered Accountants. We are registered as a data controller with the Information Commissioner's Office registration number Z9271026.

This privacy statement explains how we collect and look after your personal data, about your privacy rights, and about our compliance with, and your protections under, Data Protection Legislation.

In this statement "Data Protection Legislation" means any applicable law relating to the processing, privacy, and use of Personal Data, including the Data Protection Act 2018 and the Privacy and Electronic Communications (EC Directive) Regulations 2003, as amended by The Data Protection, Privacy and Electronic Communications (Amendments etc.) (EU exit) Regulations 202.

For the purpose of the Data Protection Legislation and this statement, we are the "data controller". This means that we are responsible for deciding how we hold and use personal data about you. We are required under the Data Protection Legislation to notify you of the information contained in this privacy statement.

We have appointed a Data Protection Officer who is our data protection point of contact and who is responsible for assisting with enquiries in relation to this privacy statement or our treatment of your personal data.

We may update this notice from time to time by updating the terms on our website <https://www.hendersonblack.co.uk/>. You should check the website from time to time.

The kind of information we collect and hold about you

We collect personal information to fulfil our role as a professional firm of Chartered Accountants. As there are many different aspects to this role, the information we request and collect will vary from person to person. The information we most commonly hold about you may include the following:

- Full name and previous names
- Contact details (addresses, email address, telephone numbers)
- Date of birth
- Details of contact we have had with you in relation to the provision, or the proposed provision of our services
- Details of any services you have received from us
- Family, lifestyle and social circumstances
- Financial details such as tax reference numbers, income details, pensions
- Copies of identification documents (such as passport and driving licence) and proof of address (such as bank statement or utility bill), to be used only for complying with our anti-financial crime obligations

In most, if not all, instances it should be obvious to you that we are collecting your personal data.

Where we collect personal information from

We obtain your personal information from you when:

- You engage us to provide services and also during the provision of those services
- You contact us by email, telephone, post or via our website
- You apply to us for employment or work experience

We may also your personal data indirectly:

- From others, with your agreement, and from publicly available sources;
- From your employer when they engage us to provide services and also during the provision of those services.

What is the lawful basis for Henderson Black & Co's processing activities?

We will only process personal information where we believe we have a lawful basis to do so. The basis for processing will vary from activity to activity. In some instances, processing may have more than one lawful basis. The information below summarises the basis on which we process personal information.

Lawful Basis	Examples of processing activities
Process is necessary for us to meet our obligations as a professional firm of Chartered Accountants, including: The maintenance of our client database, promotion & monitoring of professional standards & delivery of services we provide to various parties.	General administration for maintaining our client database. Corresponding with clients in respect of the delivery of services within the terms of our specific engagement. Regulatory activity (e.g. complying with membership of ICAS, and fulfilling our responsibilities with regards applicable legislation). Providing clients & other parties with relevant technical/sector updates & other information.
Processing carried out in the public interest	Regulatory activity (e.g. complying with membership of ICAS, and fulfilling our responsibilities with regards applicable legislation).
Processing necessary for us to comply with our legal obligations	Providing information to oversight regulators (Including, ICAS, OSCR, the FCA and ACCA). Providing information to statutory bodies (e.g.HMRC). Providing information to law enforcement agencies.
Consent	Providing clients & other parties with relevant technical/sector updates & other information Use of financial & other information relevant to the delivery of professional services provided to our clients

How we use personal information we hold about you

There are various ways in which we must process personal data to allow us to fulfill our role as a professional firm of Chartered Accountants. These include:

- Deliver services and meet legal responsibilities
- Verify identity where this is required
- Communication by post, email, portal or telephone
- Understand needs and how they may be met
- Maintain records
- Process financial transactions
- Prevent and detect crime, fraud or corruption

We would also like to be able to use your contact details to send you information about our events, products and services. If you do not want us to contact you in this way, please contact the partner dealing with your affairs.

We may also process your personal information without your knowledge or consent, in accordance with this statement, where we are legally required or permitted to do so.

Who we share your personal information with

We will share your personal information with third parties where we are required by law, where it is necessary to administer the relationship between us, or where we have another legitimate reason to do so. This may include sharing your personal information with a regulator or to otherwise comply with the law. Whenever we share personal data, we take all reasonable steps to ensure it will be handled appropriately and securely by the third party.

What follows is an indicative, but not exhaustive list of the types of organisations we may need to share some of your personal information with.

- Business associates and other professional advisers
- Family, associates and representatives where appropriate authority from you has been obtained
- Our regulatory body, ICAS, which assists us in fulfilling our role as a professional firm of Chartered Accountants
- Oversight regulators such as HMRC, OSCR
- Financial organisations
- Software providers which allows us to operate efficient digital processes, including CCH, Xero, Sage, QuickBooks; Free Agent; Moneysoft, Absolute
- Ombudsmen and regulatory authorities
- Credit reference and debt collection agencies
- Healthcare professionals, social and welfare organisations
- Current, past or prospective employers
- Examining bodies

How long we retain your personal information for

We will only retain your personal information for as long as is necessary to fulfill the purposes for which it is collected.

When assessing what retention period is appropriate for your personal information, we take into consideration the requirements of our business and the services provided, any statutory or legal obligations and the purposes for which we originally collected the personal information.

Holding personal information outside the EEA

Personal information is mostly processed by our staff at our offices in the UK. To allow us to operate efficient digital processes, we sometimes need to store information in servers located outside the UK, but in the majority of cases this will remain within the European Economic Area (EEA). We will not normally transfer your information outside the UK other than to companies, service providers, agents, subcontractors and regulatory authorities in countries where data protection laws provide the same level of protection as those in the European Economic Area.

Given that we have clients located in several countries around the world, there may sometimes be occasions when we need to transfer information outside the EEA. Where this happens, we will take all reasonable steps to ensure that your personal information is properly protected. The exceptions to this are where you provide specific consent to this or where you or another party to the services we are providing is located outside of these countries. In all cases we will always use the most secure communication methods possible.

Your rights when we are processing your information

The law in the UK gives certain rights to individuals whose information is being processed by a third party. The following is a short summary of these rights:

Access to your information – You have the right to request a copy of the personal information about you that we hold.

Correcting your information – We want to make sure that your personal information is accurate, complete and up to date and you may ask us to correct any personal information about you that you believe does not meet these standards.

Deletion of your information – You have the right to ask us to delete personal information about you where:

- You consider that we no longer require the information for the purposes for which it was obtained.
- We are using that information with your consent and you have withdrawn your consent – see *Withdrawing consent to using your information* below.
- You have validly objected to our use of your personal information – see *Objecting to how we may use your information* below.
- Our use of your personal information is contrary to law or our other legal obligations.

Objecting to how we may use your information – You have the right at any time to require us to stop using your personal information for direct marketing purposes. In addition, where we use your personal information to perform tasks carried out in the public interest then, if you ask us to, we will stop using that personal information unless there are overriding legitimate grounds to continue.

Restricting how we may use your information – In some cases, you may ask us to restrict how we use your personal information. This right might apply, for example, where we are checking the accuracy of personal information about you that we hold or assessing the validity of any objection you have made to our use of your information. The right might also apply where this is no longer a basis for using your personal information but you don't want us to delete the data. Where this right is validly exercised, we may only use the relevant personal information with your consent, for legal claims or where there are other public interest grounds to do so.

Withdrawing consent using your information – Where we use your personal information with your consent you may withdraw that consent at any time and we will stop using your personal information for the purpose(s) for which consent was given. Please contact us in any of the ways set out in the *Contact information and further advice* section if you wish to exercise any of these rights.

Changes to our privacy statement

We keep this privacy statement under regular review and will place any updates on this website. Paper copies of the privacy statement may also be obtained any of our offices.

This privacy statement was last updated on 10 June 2025.

Contact information and further advice

Further information can be obtained from any partner of Henderson Black & Co or by emailing cupar@hendersonblack.co.uk. If you would prefer to submit your questions in writing then please write to us at Edenbank House, 22 Crossgate, Cupar KY15 5HW, addressing your letter to the Data Controller.

Complaints

We seek to resolve directly all complaints about how we handle personal information but you also have the right to lodge a complaint with the Information Commissioner's Office, whose contact details are as follows:

The Information Commissioner's Office - Scotland
45 Melville Street
Edinburgh
EH3 7HL

Telephone	0303 123 1115 (local rate)
Email	Scotland@ico.org.uk
Website	https://ico.org.uk/concerns