



# Privacy Notice

## Catapult Accounting Ltd

# PRIVACY NOTICE

## SHORT FORM

We Catapult Accounting Ltd are the data controllers. The firm's Data Protection Officer is Greg Adams and can be contacted via email at [info@catapult-accounting.co.uk](mailto:info@catapult-accounting.co.uk).

We collect the data you give us and which we receive from your employer or colleagues, your customers, your employers other advisers, Credit Reference Agencies, Local Authorities, HMRC.

We use your personal data to set up and manage our relationship with your employer, to carry out required checks, to meet professional obligations and to comply with the law. This may include informing HMRC, your employer, your spouse/partner, the police and others.

Your data is stored on the systems we use including cloud based systems. On some occasions, we may have to use services outside of the United Kingdom or EU. When this occurs, we will put in place all measures required by law.

We share data with our insurers, external parties we use to provide us with services and various local and national authorities.

We keep your data for the period we have a relationship with your employer plus 7 years unless there are reasons to retain it for longer.

You have the right of access to data, to rectify it, challenge or block its use, to its erasure, move it to another provider and to withdraw consent. You can access these rights by contacting us above.

We do not use automated profiling.

## LONG FORM

### Introduction

The Data Protection Act 2018 ("DPA 2018") and the General Data Protection Regulation ("GDPR") impose certain legal obligations in connection with the processing of personal data.

Catapult Accounting Ltd is a data controller within the meaning of the GDPR and we process personal data. The firm's Data Protection Officer is Greg Adams and can be contacted via email at [info@catapult-accounting.co.uk](mailto:info@catapult-accounting.co.uk).

We may amend this privacy notice from time to time. If we do so, we will supply you with and/or otherwise make available to you a copy of the amended privacy notice.

Where we act as a data processor on behalf of a data controller (for example, when processing payroll), we provide an additional schedule setting out required information as part of that agreement. That additional schedule should be read in conjunction with this privacy notice.

### The purposes for which we intend to process personal data

We intend to process personal data for the following purposes:

To enable us to supply professional services to you as our client.

- To fulfil our obligations under relevant laws in force from time to time (e.g. the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 ("MLR 2017")).
- To comply with professional obligations to which we are subject as a member of Association of Accounting Technicians (AAT).
- To use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings.
- To enable us to invoice you for our services and investigate/address any attendant fee disputes that may have arisen.
- To contact you about other services we provide which may be of interest to you if you have consented to us doing so.

### The legal bases for our intended processing of personal data

Our intended processing of personal data has the following legal bases:

- Where at the time you gave consent.
- The processing is necessary to carry out pre-contractual steps at your request
- The processing is necessary for the performance of our contract.
- The processing is necessary for compliance with legal obligations to which we are subject (e.g. MLR 2017).
- The processing is necessary for the purposes of our and others legitimate interests.

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 or your employer. If this is the case, we will not be able to commence acting or will need to cease to act.

## Persons/organisations to whom we may give personal data

We may share your personal data with:

- Your employer, their legal and other advisers and insurers and other parties they engage
- HMRC
- any third parties with whom your employer requires or permits us to correspond
- subcontractors
- an alternate appointed by us in the event of incapacity or death
- tax insurance providers
- professional indemnity insurers
- our professional body and/or the Office of Professional Body Anti-Money Laundering Supervisors (OPBAS) in relation to practice assurance and/or the requirements of MLR 2017 (or any similar legislation)
- your partners or spouse/partner
- Client Engager (to deliver part of our services to you)
- Our professional indemnity insurers, their lawyers and other advisers

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

- the police and law enforcement and other government 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 and/or your employer and for our and others legitimate interests including of society as a whole. If you ask us not to share your personal data with such third parties we may need to cease to act.

We use certain Cloud based systems to handle your personal data including Apron, Engager.app, Outlook, Sage, Xama AML, Xenon Connect, Xero. This list is not exhaustive. If you need more information, contact Greg Adams.

## Transfers of personal data outside the EEA

We use servers in the UK/EEA to process your personal data.

However, there may be occasions when we may have to use, or our third party suppliers use, services that host your information outside the United Kingdom or European Union or other approved countries. When this occurs, we will use reputable suppliers that have gone through information security due diligence, have contractual clauses about the required standard of data processing, and meet legally approved requirements that your information is looked after to a standard as if it were in the UK. For more information about this please contact us using the Contact Us section below.

## Retention of personal data

When acting as a data controller and in accordance with recognised good practice within the tax and accountancy sector we will retain all of our records relating to you as follows:

- where tax returns have been prepared it is our policy to retain information for 7 years from the end of the tax year to which the information relates.
- where ad hoc advisory work has been undertaken it is our policy to retain information for 7 years from the date the business relationship ceased.
- where we have an ongoing client relationship, data which is needed for more than one year's tax compliance (e.g. capital gains base costs and claims and elections submitted to HMRC) is retained throughout the period of the relationship, but will be deleted 7 years after the end of the business relationship unless your employer as our client ask us to retain it for a longer period or there is some other legal hold on the data.

Our contractual terms provide for the destruction of documents after 7 years and therefore agreement to the contractual terms is taken as agreement to the retention of records for this period, and to their destruction thereafter.

You are responsible for retaining information that we send to you and this will be supplied in the form agreed between us. Documents and records relevant to your employer's tax affairs are required by law to be retained as follows:

#### *partnerships*

- with trading or rental income: five years and 10 months after the end of the tax year;
- otherwise: 22 months after the end of the tax year.

#### *Companies, LLPs and other corporate entities*

- six years from the end of the accounting period.

Where we act as a data processor as defined in DPA 2018, we will delete or return all personal data to the data controller as agreed with the controller 7 years at the termination of the contract.

## Requesting personal data we hold about you (subject access requests)

You have a right to request access to your personal data that we hold. Such requests are known as 'subject access requests' ("SARs").

Please provide all SARs in writing marked for the attention of Greg Adams.

To help us provide the information you want and deal with your request more quickly, you should include enough details to enable us to verify your identity and locate the relevant information. For example, you should tell us:

1. your date of birth
2. previous or other name(s) you have used
3. your previous addresses in the past five years
4. personal reference number(s) that we may have given you, for example your national insurance number, your tax reference number or your VAT registration number
5. what type of information you want to know

If you do not have a national insurance number, you must send a copy of:

- your passport or a copy of your driving licence; and
- a recent utility bill.

DPA 2018 requires that we comply with a SAR promptly and in any event within one month of receipt. There are, however, some circumstances in which the law allows us to refuse to provide access to personal data in response to a SAR (e.g. if you have previously made a similar request and there has been little or no change to the data since we complied with the original request).

We will not charge you for dealing with a SAR unless your requests become too frequent or are too extensive or are made for reasons other than a genuine request for your data.

You can ask someone else to request information on your behalf – for example, a friend, relative or solicitor. We must have your authority to respond to a SAR made on your behalf. You can provide such authority by signing a letter which states that you authorise the person concerned to write to us for information about you, and/or receive our reply.

Where you are a data controller and we act for you as a data processor (e.g. by processing payroll), we will assist you with SARs on the same basis as is set out above.

## Putting things right (the right to rectification)

You have a right to obtain the rectification of any inaccurate personal data concerning you that we hold. You also have a right to have any incomplete personal data that we hold about you completed. Should you become aware that any personal data that we hold about you is inaccurate and/or incomplete, please inform us immediately so we can correct and/or complete it.

## Deleting your records (the right to erasure)

In certain circumstances you have a right to have the personal data that we hold about you erased. Further information is available on the ICO website ([www.ico.org.uk](http://www.ico.org.uk)). If you would like your personal data to be erased, please inform us immediately and we will consider your request. In certain circumstances we have the right to refuse to comply with a request for erasure. If applicable, we will supply you with the reasons for refusing your request.

## The right to restrict processing and the right to object

In certain circumstances you have the right to 'block' or suppress the processing of personal data or to object to the processing of that information. Further information is available on the ICO website ([www.ico.org.uk](http://www.ico.org.uk)). Please inform us immediately if you want us to cease to process your information or you object to processing so that we can consider what action, if any, is appropriate.

## Obtaining and reusing personal data (the right to data portability)

In certain circumstances you have the right to be provided with the personal data that we hold about you in a machine-readable format, e.g. so that the data can easily be provided to a new professional adviser. Further information is available on the ICO website ([www.ico.org.uk](http://www.ico.org.uk)).

The right to data portability only applies:

- to personal data an individual has provided to a controller;
- where the processing is based on the individual's consent or for the performance of a contract; and
- when processing is carried out by automated means

We will respond to any data portability requests made to us without undue delay and within one month. We may extend the period by a further two months where the request is complex or a number of requests are received but we will inform you within one month of the receipt of the request and explain why the extension is necessary.

## Withdrawal of consent

Where you have consented to our processing of your personal data, you have the right to withdraw that consent at any time. Please inform us immediately if you wish to withdraw your consent.

Please note:

- the withdrawal of consent does not affect the lawfulness of earlier processing
- if you withdraw your consent, we may not be able to continue to provide services to you
- even if you withdraw your consent, it may remain lawful for us to process your data on another legal basis (e.g. because we have a legal obligation to continue to process your data)

## Automated decision-making

We do not intend to use automated decision-making in relation to your personal data.

## Contact Us

If you have requested details of the information we hold about you and you are not satisfied with our response, or you think we have not complied with the GDPR or DPA 2018 in some other way, you can contact us at [info@catapult-accounting.co.uk](mailto:info@catapult-accounting.co.uk).

If you are not satisfied with our response, you have a right to lodge a complaint with the ICO ([www.ico.org.uk](http://www.ico.org.uk)).

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# Main Business Terms

## Catapult Accounting Ltd

**STANDARD TERMS AND CONDITIONS OF BUSINESS****1. Applicable Law**

Our engagement letter, the schedule of services and our standard terms and conditions of business are governed by, and should be construed in accordance with, the law and practice of England and Wales. Each party agrees that the courts of England and Wales will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right to object to any action being brought in those Courts, to claim that the action has been brought in an inappropriate forum, or to claim that those Courts do not have jurisdiction.

**2. Client Identification**

As with other professional services firms, we are required to identify our clients for the purposes of the UK anti-money laundering legislation. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases.

**3. Client monies**

We may from time to time hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds.

**4. Commissions and other benefits**

In some circumstances we may receive commissions or other benefits for introductions to other professionals or in respect of transactions that we arrange for you. Where this happens we will notify you in writing of the amount and terms of payment, and receipt of any such commissions or benefits.

**5. Complaints**

We are committed to providing you with a high quality service that is both efficient and effective. However, should there be any cause for complaint in relation to any aspect of our service please contact Greg Adams. Where your complaint relates to that person, you should instead please contact Greg Adams. We agree to look into any complaint carefully and promptly, and do everything reasonable to put it right. If you are still not satisfied you can refer your complaint to our professional body.

**6. Confidentiality**

Communication between us is confidential and we shall take all reasonable steps to keep confidential your information, except where we are required to disclose it by law, by regulatory bodies, by our insurers or as part of an external peer review. Unless we are authorised by you to disclose information on your behalf, this undertaking will apply during and after this engagement.

We may, on occasion, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality terms.

We reserve the right, for the purposes of promotional activity, training or for similar business purpose, to mention that you are a client. As stated above we will not disclose any confidential information.

**7. Conflicts of Interest**

We will inform you if we become aware of any conflict of interest in our relationship with you or in our relationship with you and another client. We have safeguards that can be implemented to protect the interests of different clients if a conflict arises. Where conflicts are identified that cannot be managed in a way that protects your interests then we regret that we will be unable to provide further services. If this arises, we will inform you promptly.

If there is a conflict of interest that is capable of being addressed successfully by the adoption of suitable safeguards to protect your interests then we will adopt those safeguards. Where possible this will be done on the basis of your informed consent. We reserve the right to act for other clients whose interests are not the same as or are adverse to yours subject, to the obligations of confidentiality referred to above.

**8. Data Protection**

We confirm that we will comply with the provisions of the UK GDPR and Data Protection Act 2018 when processing personal data about you. In order to carry out the services of this engagement and for related purposes such as updating and enhancing our client records, analysis for management purposes and statutory returns, legal and regulatory compliance and crime prevention we may obtain, process, use and disclose personal data about you. We will provide you with a specific privacy notice at the time which we may update from time to time.

## 9. Disengagement

Should we resign or be requested to resign we will normally issue a disengagement letter to ensure that our respective responsibilities are clear.

Should we have no contact with you for a period which we deem excessive we may issue to your last known address a disengagement letter and thereafter cease to act.

## 10. Electronic and Other Communication

Unless you instruct us otherwise we may, where appropriate, communicate with you and with third parties via email or by other electronic means. The recipient (you) is/are responsible for virus checking/ anti-virus measures relating to emails and any attachments.

With electronic communication there is a risk of non-receipt, delayed receipt, inadvertent misdirection or interception by third parties. We use virus-scanning software to reduce the risk of viruses and similar damaging items being transmitted through emails or electronic storage devices. However electronic communication is not totally secure and we cannot be held responsible for damage or loss caused by viruses nor for communications that are corrupted or altered after despatch. Nor can we accept any liability for problems or accidental errors relating to this means of communication especially in relation to commercially sensitive material. These are risks you must agree to bear in return for greater efficiency and lower costs. If you do not wish to accept these risks please let us know and we will communicate by paper mail, other than where electronic submission is mandatory.

Any communication sent through the post system by us is deemed to arrive at your postal address within two working days after the day that the document was sent.

## 11. Fees and Payment Terms

Our fees do not solely depend on the amount of time spent on your affairs. Levels of skill, responsibility, importance and value are also factors, as well as the level of risk.

If we provide you with an estimate of our fees for any specific work, then that estimate will not be contractually binding unless we explicitly state that will be the case. We may commence work without having stated or agreed a fee in which case, if we fail to agree a fee, it will be on a time basis per part hourly rate (our standard basis and at our then standard rate per fee earner).

Where requested we may indicate a fixed fee for the provision of specific services or an indicative range of fees for a particular assignment. It is not our practice to identify fixed fees for more than a year ahead as such fee quotes need to be reviewed in the light of events. If it becomes apparent to us, due to unforeseen circumstances, that a fee quote is inadequate, we reserve the right to notify you of a revised figure or range and to seek your agreement thereto.

In some cases, you may be entitled to assistance with your professional fees, particularly in relation to any investigation into your tax affairs by HMRC. Assistance may be provided through insurance policies you hold or via membership of a professional or trade body. Other than where such insurance was arranged through us, you will need to advise us of any such insurance cover that you have. You will remain liable for our fees regardless of whether all or part are liable to be paid by your insurers.

We will bill at different intervals and our invoices will be due for payment within 7 days of issue. Our fees are exclusive of VAT, which will be added where it is chargeable. Any disbursements we incur on your behalf and expenses incurred in the course of carrying out our work for you will be added to our invoices where appropriate.

Unless otherwise agreed to the contrary our fees do not include the costs of any third party, counsel or other professional fees.

We reserve the right to charge interest on late paid invoices at the rate of 8% above bank base rates under the Late Payment of Commercial Debts (Interest) Act 1998. We also reserve the right to suspend our services or to cease to act for you on giving written notice if payment of any fees is unduly delayed. We intend to exercise these rights only where it is fair and reasonable to do so.

If you do not accept that an invoiced fee is fair and reasonable you must notify us within 7 days of receipt, failing which you will be deemed to have accepted that payment is due.

## 12. Implementation

We will only assist with implementation of our advice if specifically instructed and agreed in writing.



## 13. Intellectual Property Rights

We will retain all copyright in any document prepared by us during the course of carrying out the engagement, save where the law specifically provides otherwise.

## 14. Interpretation

If any provision of these terms and conditions, the engagement letter or enclosed schedules is held to be void, then that provision will be deemed not to form part of this contract and the remainder of this agreement shall be interpreted as if such provision had never been inserted.

In the event of any conflict between these terms of business and the engagement letter or appendices, the relevant provision in the engagement letter or schedules will take precedence.

## 15. Internal Disputes Within a Client

If we become aware of a dispute between the parties who own or are in some way involved in the ownership and management of the business, it should be noted that our client is the business and we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all parties we will continue to supply information to the normal place of business for the attention of the nominated party. If conflicting advice, information or instructions are received from different directors/principals in the business, we will refer the matter back to the board of directors/the partnership/the LLP and take no further action until the board/partnership/LLP has agreed the action to be taken.

## 16. Investment advice (including insurance mediation services)

If, during the provision of professional services to you, you need advice on investments, including insurances, we may have to refer you to someone who is authorised by the Financial Conduct Authority or licensed by a Designated Professional Body, as we are not.

## 17. Lien

Insofar as we are permitted to do so by law or professional guidelines, we reserve the right to exercise a lien over all funds, documents and records in our possession relating to all engagements for you, until all outstanding fees and disbursements are paid in full.

## 18. Limitation of Liability

We will provide our services with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses directly caused by our negligence and limited in aggregate unless otherwise specified in the engagement letter to the sum of fees paid in the year the claim(s) arose.

### *Exclusion of liability for loss caused by others*

We will not be liable if such losses, penalties, surcharges, interest or additional tax liabilities are caused by the acts or omissions of any other person or due to the provision to us of incomplete, misleading or false information or if they are caused by a failure to act on our advice or a failure to provide us with relevant information.

### *Exclusion of liability in relation to circumstances beyond our control*

We will not be liable to you for any delay or failure to perform our obligations under this engagement letter if the delay or failure is caused by circumstances outside our reasonable control.

### *Exclusion of liability relating to the discovery of fraud etc.*

We will not be responsible or liable for any loss, damage or expense incurred or sustained if information material to the service we are providing is withheld or concealed from us or misrepresented to us. This applies equally to fraudulent acts, misrepresentation or wilful default on the part of any party to the transaction and their directors, officers, employees, agents or advisers.

This exclusion shall not apply where such misrepresentation, withholding or concealment is or should (in carrying out the procedures which we have agreed to perform with reasonable care and skill) have been evident to us without further enquiry, beyond that which it would have been reasonable for us to have carried out in the circumstances.

### *Indemnity for unauthorised disclosure*

You agree to indemnify us and our agents in respect of any claim (including any claim for negligence) arising out of any unauthorised disclosure by you or by any person for whom you are responsible of our advice and opinions, whether in writing or otherwise. This indemnity will extend to the cost of defending any such claim, including payment at our usual rates for the time that we spend in defending it.

### *Limitation of aggregate liability*

Where the engagement letter specifies an aggregate limit of liability, then that sum shall be the maximum aggregate liability of this Company, its Directors, agents and employees to all persons to whom the engagement letter is addressed and also any other person that we have agreed with you may rely on our work. By signing the engagement letter you agree that you have given proper consideration to this limit and accept that it is reasonable in all the circumstances. If you do not wish to accept it you should contact us to discuss it before signing the engagement letter.

You have agreed that you will not bring any claim of a kind that is included within the subject of the limit against any of our Company or employees on a personal basis.

Nothing above shall limit or exclude our liability for death or personal injury caused directly by our negligence.

## 19. Limitation of Third Party Rights

The advice and information we provide to you as part of our service is for your sole use and not for any third party to whom you may communicate it unless we have expressly agreed in the engagement letter that a specified third party may rely on our work. We accept no responsibility to third parties, including any group company to whom the engagement letter is not addressed, for any advice, information or material produced as part of our work for you which you make available to them. A party to this agreement is the only person who has the right to enforce any of its terms and no rights or benefits are conferred on any third party under the Contracts (Rights of Third Parties) Act 1999.

## 20. Period of Engagement and Termination

Unless otherwise agreed in the engagement covering letter, our work will begin when we receive your implicit or explicit acceptance of that letter. Except as stated in that letter we will not be responsible for periods before that date.

Each of us may terminate this agreement by giving not less than 7 days notice in writing to the other party, except where you fail to cooperate with us or we have reason to believe that you have provided us or HMRC with misleading information, in which case we may terminate this agreement immediately. Termination will be without prejudice to any rights that may have accrued to either party prior to termination.

In the event of termination of this contract, we will endeavour to agree with you the arrangements for the completion of work in progress at that time, unless we are required for legal or regulatory reasons to cease work immediately. In that event, we shall not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination.

## 21. Professional Rules and Statutory Obligations

We will observe and act in accordance with the bye-laws, regulations and ethical guidelines of our accounting body and will accept instructions to act for you on this basis. In particular you give us the authority to correct errors made by HMRC where we become aware of them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations.

## 22. Reliance on Advice

We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice (for example during the course of a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for the advice to be confirmed by us in writing.

## 23. Retention of Papers

You have a legal responsibility to retain documents and records relevant to your tax affairs. During the course of our work we may collect information from you and others relevant to your tax affairs. We will return any original documents to you, if requested, provided our fees are paid up to date. Documents and records relevant to your tax affairs are required by law to be retained as follows:

Individuals, trustees and partnerships:

- with trading or rental income: five years and ten months after the end of the tax year
- otherwise: 22 months after the end of the tax year

Companies, LLPs and other corporate entities:

- six years from the end of the accounting period

Whilst certain documents may legally belong to you, we may destroy correspondence and other papers that we store, electronically or otherwise, which are more than seven years old. You must tell us if you require the return or retention of any specific documents for a longer period.

## 24. The Provision of Services Regulations 2009 ('Services Directive')

In accordance with our professional body rules, we are required to hold professional indemnity insurance. Details about the insurer and coverage can be found at our website or at our offices.

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