GDPR and Data Protection Policy

Caroola Accountancy Limited

1. Purpose

Caroola Accountancy Limited is committed to protecting the privacy, confidentiality, integrity and security of personal information.

This policy outlines our commitment to complying with applicable data protection legislation and explains how we manage personal information relating to employees, clients, suppliers, business partners and other individuals with whom we interact.

The policy applies to all employees, contractors, consultants, temporary workers and any third party who processes personal data on behalf of Caroola Accountancy.

2. Scope

This policy applies to all personal information processed by Caroola Accountancy in any format, including:

- Electronic records
- Paper records
- Email communications
- Client files
- Payroll records
- Accounting records
- Audio recordings
- Website and portal data
- Cloud-based systems and software

3. Legal Framework

Caroola Accountancy processes personal information in accordance with applicable legislation, including:

- UK General Data Protection Regulation (UK GDPR)
- Data Protection Act 2018
- Data (Use and Access) Act 2025
- Privacy and Electronic Communications Regulations (PECR)
- Applicable anti-money laundering legislation

- Other relevant regulatory and statutory requirements

4. Data Protection Principles

Caroola Accountancy will ensure that personal information is:

Lawfully, Fairly and Transparently Processed

Personal information will only be processed where there is a valid lawful basis and individuals will be informed how their information is used.

Collected for Specified Purposes

Personal information will only be collected for clear and legitimate business purposes and will not be used in ways that are incompatible with those purposes.

Adequate, Relevant and Limited

We will only collect information that is reasonably necessary for the purposes for which it is processed.

Accurate and Up To Date

Reasonable steps will be taken to ensure personal information remains accurate and current.

Retained for No Longer Than Necessary

Personal information will only be retained for appropriate periods in accordance with legal, regulatory and operational requirements.

Processed Securely

Appropriate technical and organisational security measures will be implemented to protect personal information from unauthorised access, disclosure, loss, destruction or misuse.

Accountable

Caroola Accountancy will maintain appropriate policies, procedures, records and governance arrangements to demonstrate compliance with data protection legislation.

5. Personal Information We Process

Depending upon the services being provided, we may process:

- Identity information
- Contact information
- Financial information
- Tax information
- Payroll information
- Company and shareholder information
- AML and verification information
- Website and portal usage information
- Communication records
- Marketing preferences
- Client service records

Special category personal data will only be processed where a lawful basis and an appropriate legal condition exists.

6. Lawful Bases for Processing

Caroola Accountancy will only process personal information where a lawful basis exists.

These may include:

- Performance of a contract
- Compliance with a legal obligation
- Legitimate interests
- Consent
- Protection of vital interests
- Establishment, exercise or defence of legal claims

The lawful basis relied upon will depend upon the nature of the processing activity.

7. Sharing Personal Information

Personal information may be shared where necessary, appropriate and lawful.

Recipients may include:

- Employees and authorised personnel
- Companies within the Caroola Group
- HMRC and Companies House
- Regulators and public authorities
- Banks and payment providers
- Software and technology providers
- Professional advisers
- Insurers

- Auditors
- Identity verification providers
- Fraud prevention agencies
- Approved service providers and partners
- External advisers acting on behalf of clients
- Other parties where disclosure is authorised by the individual or required by law

Any sharing of personal information will be subject to appropriate controls and safeguards.

8. International Data Transfers

Where personal information is transferred outside the United Kingdom, Caroola Accountancy will ensure that appropriate safeguards are in place.

Such safeguards may include:

- UK adequacy regulations
- International Data Transfer Agreements (IDTAs)
- UK Addendum to Standard Contractual Clauses
- Other lawful transfer mechanisms recognised under UK data protection law

9. Information Security

Caroola Accountancy maintains robust technical and organisational security measures designed to protect personal information.

Measures include:

- Access controls
- User authentication
- Secure backups
- Encryption where appropriate
- Staff awareness training
- Security monitoring
- Secure disposal of records
- Incident response procedures
- Cyber Essentials Plus certification

Access to personal information is restricted to those individuals who require it for legitimate business purposes.

10. Data Retention

Personal information will be retained only for as long as necessary to:

- Provide services
- Meet contractual obligations
- Comply with legal and regulatory requirements
- Satisfy tax and accounting obligations
- Defend legal claims
- Meet insurance requirements

Caroola Accountancy maintains an internal retention schedule which specifies retention periods for different categories of information.

Where information is no longer required it will be securely deleted, destroyed or anonymised.

11. Individual Rights

Individuals have a number of rights under data protection legislation, including:

- The right to be informed
- The right of access
- The right to rectification
- The right to erasure
- The right to restrict processing
- The right to data portability
- The right to object
- Rights relating to automated decision-making and profiling

Requests relating to these rights will be handled in accordance with applicable legislation and internal procedures.

12. Data Subject Requests

Any individual wishing to exercise their data protection rights should contact:

Email: data@caroola.com

Caroola Accountancy will:

- Verify identity where appropriate
- Log requests
- Investigate requests
- Respond within statutory timeframes
- Maintain records of requests received

13. Data Breaches

A personal data breach is any incident that leads to accidental or unlawful:

- Destruction
- Loss
- Alteration
- Unauthorised access
- Unauthorised disclosure

All actual or suspected personal data breaches must be reported immediately to the Data Team.

Caroola Accountancy will:

- Investigate the breach
- Assess risk
- Take corrective actions
- Notify affected individuals where required
- Notify the Information Commissioner's Office where required by law

14. Training and Awareness

All employees are expected to understand and comply with data protection requirements.

Data protection awareness and security training will be provided periodically and employees are expected to complete any mandatory training assigned to them.

15. Responsibilities

Executive Leadership Team

Responsible for overall data protection governance and oversight.

Data Team

Responsible for:

- Monitoring compliance
- Managing data protection requests
- Investigating incidents
- Maintaining policies and procedures
- Providing guidance and support

All Employees

Responsible for:

- Processing information appropriately
- Following policies and procedures
- Reporting incidents and concerns
- Protecting personal information

16. Complaints

Individuals who have concerns regarding the handling of their personal information may contact:

Email: data@caroola.com

If a complainant remains dissatisfied, they may contact the Information Commissioner's Office (ICO).

17. Policy Review

This policy will be reviewed periodically and updated where necessary to reflect:

- Legislative changes
- Regulatory guidance
- Business changes
- Technology developments
- Lessons learned from incidents or audits

All employees are expected to comply with this policy and support Caroola Accountancy's commitment to protecting personal information and maintaining the trust of our clients, employees and stakeholders.