Privacy Statement

Who we are

This is the privacy statement of Campbell Stewart MacLennan & Co. This privacy statement explains how we collect and use personal information about you.

What personal information we collect

We only collect personal data where you engage us to provide professional services to you. In addition to business contact details and our correspondence with you, for individual clients we will also hold the information you provide relating to your income and outgoings. For staff on the payrolls we manage, we will collect and hold information relating to their personal data, remuneration and deductions.

How we use your personal information

We will use your personal information only for the purpose for which it was collected, unless you consent to other uses or when we are required or permitted by law or professional standards. Your personal information may be processed for the following purposes:

- deliver services and meet legal responsibilities
- verify identity where this is required
- communication by post, email or telephone
- understand needs and how they may be met
- maintain records
- process financial transactions
- prevent and detect crime, fraud or corruption

Who we share your personal information with

We will not share your information for marketing purposes with any third parties.

In order to process your personal data for the services we have been engaged to provide to you, we may provide your personal data to third parties such as our IT support partners; cloud-based accounting software providers and companies that provide data transfer facilities.

Where required or authorised by law, we will share relevant data with HMRC, law enforcement agencies and - in the case of charities - with the Office of the Scottish Charities Regulator (OSCR).

How long we retain your personal information for

We will hold your personal information for seven years in accordance with our terms of business, as stated in section 7: Retention of and access to records.

A copy of our terms of business can be found at:
https://www.csmco.net/terms-and-conditions.html

Principal: Faye MacLeod MA CA
Director of Operations: Kerry Lyall BA CA
Associate: Kirstie MacLeod MAAT CA
Tax manager: Milton Goldring CTA

Tel: 01478 612540
E-mail: info@csmco.net
Web: www.csmco.net

Unit 3, Broom Place, **Portree**, Isle of Skye, IV51 9HL
Main Street, **Kyle**, Ross-Shire, IV40 8AB
Creagorry, **Benbecula,** HS7 5PG

Regulated for a range of investment business activities by the Institute of Chartered Accountants of Scotland

If you decide to terminate the engagement, your personal data will be held for a period of two years following confirmation that you wish to terminate this engagement. After this date any tangible and intangible data we hold will be destroyed. We do however maintain a record of this action and our disengagement process with you.

Holding personal information outside the EEA

We principally use 3rd party software partners that store data within the EEA, however, if your data is transferred out with this area, we will ensure that we only use software providers that utilise frameworks to ensure best practise is adopted.

Using our website

We do not collect or store information when you visit our website, www.csmco.net.

Your 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.
- 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 do not 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 our website, www.csmco.net. Paper copies of the privacy statement may also be obtained from Campbell Stewart MacLennan & Co, Unit 3, Broom Place, Portree, Isle of Skye, IV51 9HL.

This privacy statement was last updated on 29 August 2024.

Contact information and further advice

If you have any questions or queries regarding our handling or protection of your personal data, please contact us at info@csmco.net.

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:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

Telephone - 0303 123 1113 (local rate) or 01625 545 745
Website - https://ico.org.uk/concerns