

PRIVACY NOTICE

1. ABOUT US AND THE PURPOSE OF THIS NOTICE

Brebners ("we", "us", "our" and "ours") are accountants and business advisors. Brebners is a partnership established under English law (ICO registration number Z6280067) and we are also registered in England and Wales as Brebners Limited under company number 00663160 (ICO registration number Z2924683) with a registered office situated at 130 Shaftesbury Avenue, 2nd Floor, London W1D 5EU.

This notice will tell you how we look after your personal data, about your privacy rights, and about our compliance with and your protections under Data Protection Legislation.

In this notice "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 2020 and The Data (Use and Access) Act 2025.

For the purpose of the Data Protection Legislation and this notice, 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 notice.

We have appointed a Head of Data Privacy. Our Head of Data Privacy is our Data Protection Point of Contact and is responsible for assisting with enquiries in relation to this privacy notice or our treatment of your personal data. Should you wish to contact our Data Protection Point of Contact you can do so using the contact details noted at paragraph 12 (Contact Us), below.

2. THE KIND OF INFORMATION WE HOLD ABOUT YOU

The information we hold about you may include the following:

- Your name and contact details
- Your gender and pronoun preferences
- Your occupation
- Your date of birth
- Your marital status
- Third party information such as family members or other relevant parties
- Payment details (including bank information)
- Financial data (including income and expenditure)
- Employment details (including salary, national insurance numbers and tax codes)
- Transaction data (including details about payments to or from you)
- Details of any services you have received from us
- Our correspondence and communications with you
- Information about any compliments, complaints and enquiries you make to us
- Information from research, surveys and marketing activities
- Usage data (including information about how you interact with our website and use our services)
- Records of meetings and decisions

3. HOW WE MAY COLLECT YOUR PERSONAL DATA

We obtain your personal data directly from you when:

- you request a proposal from us in respect of the services we provide;
- you engage us to provide our services and also during the provision of those services;
- you contact us by email, contact form on our website, telephone, post or via social media (for example when you have a query about our services);
- you meet with us in person.

We may also obtain your personal data indirectly:

- from third parties and/or publicly available resources (for example, from your employer, from Companies House or from regulatory authorities);
- from suppliers and service providers.

4. HOW WE USE PERSONAL DATA WE HOLD ABOUT YOU

Our lawful bases for collecting or using your personal information as part of staff recruitment, administration and management, including for managing payroll and staff health and wellbeing, are:

- Contract - we have to collect or use the information so we can enter into or carry out a contract with you. All of your data protection rights may apply except the right to object.
- Legal obligation – in some cases, we have to collect or use your information so we can comply with the law. All of your data protection rights may apply, except the right to erasure, the right to object and the right to data portability.
- Legitimate interests – in some cases, we're collecting or using your information because it benefits you, Brebners or someone else, without causing an undue risk of harm to anyone. This includes processing for statistical and management purposes including compliance with legal, regulatory and governance obligations and good business practice. All of your data protection rights may apply, except the right to portability.
- Consent – in some cases, we have permission from you after we gave you all the relevant information. All of your data protection rights may apply, except the right to object. To be clear, you do have the right to withdraw your consent at any time.

Please note that we may process your personal data for more than one lawful basis depending on the specific purpose for which we are using your data.

Situations in which we will use your personal data

We may use your personal data in order to:

- carry out our obligations arising from any agreements entered into between you and us (which will most usually be for the provision of our services);
- carry out our obligations arising from any agreements entered into between our clients and us (which will most usually be for the provision of our services) where you may be a subcontractor, supplier or customer of our client;
- provide you with information related to our services and our events or seek your thoughts and opinions on the services we provide; and

- notify you about any changes to our services.

In some circumstances we may anonymise or pseudonymise the personal data so that it can no longer be associated with you, in which case we may use it without further notice to you.

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

Automated decision making

We do not use automated decision-making processes. Some processes are semi-automated (such as anti-money laundering checks) but a human decision maker will always be involved before any decision is reached in relation to you.

Data retention

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

When assessing what retention period is appropriate for your personal data, we take into consideration the requirements of our business and the services provided; any statutory or legal obligations; the purposes for which we originally collected the personal data; the lawful grounds on which we based our processing; the types of personal data we have collected; the amount and categories of your personal data; and whether the purpose of the processing could reasonably be fulfilled by other means.

Change of purpose

Where we need to use your personal data for a reason, other than the purpose for which we originally collected it, we will only use your personal data where that reason is compatible with the original purpose. If we need to use your data for a new purpose, we will notify you and communicate our legal basis for this new processing.

5. DATA SHARING

We will share your personal data 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 interest in doing so. This may include sharing your personal data with a regulator or to otherwise comply with the law.

“Third parties” includes third-party service providers and the members of our firm’s network. The following activities are carried out by third-party service providers: IT and cloud services, professional advisory services, administration services, marketing services and banking services. We only permit our third-party service providers to process your personal data for specified purposes and in accordance with our instructions

We may share your personal data with other third parties, for example in the context of the possible sale or restructuring of the business.

6. TRANSFERRING PERSONAL DATA OUTSIDE THE UNITED KINGDOM (UK)

For the purposes of providing our services to you, we may transfer your personal data to a country or territory outside the UK or outside the EU. We will only do this when appropriate and in connection with services provided to you, for example when we work overseas professionals on your behalf, use third party cloud services with overseas data centres, or where we provide the data at your request. Where this is the case, we will do so in accordance with data protection

legislation and take all steps reasonably necessary to ensure that your personal data is kept secure.

If we transfer data to countries or organisations outside of the UK and EU which the EU does not consider to have an adequate data protection regime in place (where there are no adequacy regulations under the Data Protection Legislation), we will ensure that appropriate measures are in place to ensure that your personal data is treated by those third parties in a way that is consistent with and which respects the Data Protection Legislation.

To obtain more details of these measures, please contact us using the contact details noted at paragraph 12 (Contact Us), below.

7. DATA SECURITY

We have put in place commercially reasonable and appropriate security measures to prevent your personal data from being accidentally lost, used or accessed in an unauthorised way, altered or disclosed. In addition, we limit access to your personal data to those employees, agents, contractors and other third parties who have a business need to know. They will only process your personal data on our instructions, and they are subject to a duty of confidentiality.

We have put in place procedures to deal with any suspected data security breach and will notify you and any applicable regulator of a suspected breach where we are legally required to do so.

8. RIGHTS OF ACCESS, CORRECTION, ERASURE, AND RESTRICTION

If you do not supply your personal data

If you do not provide some of the data we process, we may be unable to enter into a contract with you or to perform our obligations under existing contracts.

Your duty to inform us of changes

It is important that the personal data we hold about you is accurate and current. Should your personal information change, please notify us of any changes of which we need to be made aware by contacting us, using the contact details below.

Your rights in connection with personal data

Under certain circumstances, by law you have the right to:

- Request access to your personal data. This enables you to receive details of the personal data we hold about you and to check that we are processing it lawfully.
- Request correction of the personal data that we hold about you.
- Request erasure of your personal data. This enables you to ask us to delete or remove personal data where there is no good reason for us continuing to process it. You also have the right to ask us to delete or remove your personal data where you have exercised your right to object to processing (see below).
- Object to processing of your personal data where we are relying on a legitimate interest (or those of a third party) and there is something about your particular situation which makes you want to object to processing on this basis. You also have the right to object where we are processing your personal information for direct marketing purposes.

- Request the restriction of processing of your personal data. This enables you to ask us to suspend the processing of personal data about you, for example if you want us to establish its accuracy or the reason for processing it.
- Request the transfer of your personal data to you or another data controller if the processing is based on consent, carried out by automated means and this is technically feasible.

To make a data protection rights request, please contact us using the contact details noted at paragraph 12 (Contact Us), below.

If you make a request, we must respond to you without undue delay and in any event within one month.

You will not have to pay a fee to access your personal data (or to exercise any of the other rights). However, we may charge a reasonable fee for the administrative costs of complying with the request if your request for access is manifestly unfounded or excessive. Alternatively, we may refuse to comply with the request in such circumstances.

We may need to request specific information from you to help us confirm your identity and ensure your right to access the information (or to exercise any of your other rights). This is another appropriate security measure to ensure that personal information is not disclosed to any person who has no right to receive it.

9. RIGHT TO WITHDRAW CONSENT

In the limited circumstances where you may have provided your consent to the collection, processing and transfer of your personal data for a specific purpose (for example, in relation to direct marketing that you have indicated you would like to receive from us), you have the right to withdraw your consent for that specific processing at any time. To withdraw your consent, please email our Data Protection Point of Contact using the contact details noted at paragraph 12 (Contact Us), below.

Once we have received notification that you have withdrawn your consent, we will no longer process your personal information (personal data) for the purpose or purposes you originally agreed to, unless we have another legitimate basis for doing so in law.

10. COMPLAINTS

You may make a complaint to the controller if you consider that, in connection with personal data relating to you, there is an infringement of Data Protection Legislation.

To make a complaint, please email our Data Protection Point of Contact using the contact details noted at paragraph 12 (Contact Us), below.

Receipt of any complaint will be acknowledged within the period of 30 days beginning when the complaint is received and without undue delay we will take appropriate steps to respond to the complaint and inform you of the outcome of the complaint. Appropriate steps will include making enquiries into the subject matter of the complaint, to the extent appropriate, and informing you about progress on the complaint.

If you remain unhappy with how we've used your data after raising a complaint with us, you can also complain to the ICO.

The ICO's address is:

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

Telephone - 0303 123 1113 (local rate) or 01625 545 745

Website - <https://www.ico.org.uk/make-a-complaint>

11. CHANGES TO THIS NOTICE

Any changes we may make to our privacy notice in the future will be published on our website at www.brebners.com.

This privacy notice was last updated on 20 February 2026.

12. CONTACT US

If you have any questions regarding this notice or if you would like to speak to us about the manner in which we process your personal data, please contact our Data Protection Point of Contact by email at gdpr@brebners.com or by telephone on 0207 734 2244.