



Data Protection & Privacy Policy

1. Background and Intent

Gray Matter Accountancy recognises that information relating to clients, staff, and third parties may exist in various forms. This policy sets out our broad posture regarding the handling of such information, in a manner that is generally consistent with applicable data protection legislation, without committing to any specific technical or organisational measure not expressly required by law.

2. Scope of Application

This policy applies to all data that may, in the reasonable opinion of management, fall within the definition of 'personal data' or similar terminology under relevant legal frameworks. The determination of what constitutes personal data shall be made on a case-by-case basis, having regard to the context and nature of the information in question.

3. Principles of Data Handling

We approach data handling with a view to maintaining a reasonable level of order and propriety. Data shall be processed in a manner that is, broadly speaking, fair, lawful, and transparent, so far as we are able to determine these qualities at any given time. The specific means by which fairness, lawfulness, and transparency are achieved shall be at the discretion of those responsible for data processing activities.

4. Data Security Measures

Gray Matter Accountancy employs such security measures as are, in its judgement, appropriate to the circumstances. These measures may include physical, electronic, and administrative safeguards, the selection and implementation of which shall be guided by factors including cost, practicality, and perceived risk. No warranty is given that any measure will be effective in preventing unauthorised access, loss, or misuse.

5. Data Retention

Information shall be retained for such period as Gray Matter Accountancy considers necessary or advisable, having regard to statutory requirements, professional obligations, and commercial considerations. The precise retention period for any given category of data shall be determined on an ad hoc basis and may be extended or shortened without notice.

6. Third-Party Disclosure

Data may be shared with third parties where such sharing is, in the opinion of management, warranted by the circumstances. This includes, but is not limited to, regulatory bodies, professional advisers, service providers, and other parties as deemed appropriate. The decision to disclose shall rest solely with Gray Matter Accountancy.



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7. Individual Rights

Individuals who believe they have rights in respect of data held by Gray Matter Accountancy are invited to raise their concerns in writing. Such requests shall be considered and responded to in accordance with our internal procedures and the applicable legal framework, within timeframes that are reasonably achievable given our operational constraints.

8. Policy Variation and Disclaimer

This policy is subject to change without notice and does not form part of any contract. It is provided for general guidance only and shall not be relied upon as a definitive statement of our data protection practices. Gray Matter Accountancy accepts no liability for any loss or damage arising from reliance on this policy or from any data incident, except to the extent that such liability cannot be excluded by law.

Authorised Signatory

Gray Matter Accountancy

Date: _____