



Financial Reporting Council

# Cookie Notice

February 2024

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## Document Responsibilities

Document Control		
	Role title	Name
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Reviewer		

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## Purpose

1. This Cookie Notice explains how the Financial Reporting Council Limited (collectively "**FRC**", "**we**", "**us**", and "**ours**") use cookies and similar technologies to recognise you when you visit our website and its sub-domains at <https://www.frc.org.uk> ("**Website**"). It explains what these technologies are and why we use them, as well as your rights to control our use of them. References to "**cookies**" within this notice include both cookies and similar technologies.
2. This Cookie Notice does not apply to, and we are not responsible for, the privacy practices of third-party websites which may be linked to, or accessible through, this Website. You should review the cookies notices for any other third-party website you use.

## What are cookies?

3. Cookies are small data files (of letters or numbers) that are stored on your computer, mobile device or tablet when you visit a website. Cookies are widely used by website owners to make their websites work, or work more efficiently, as well as to provide reporting information.
4. Cookies hosted by the website owner (in this case, us) are called "**First Party cookies**". Cookies hosted by parties other than the website owner are called "**Third Party cookies**". For more information on what we mean by first and third party cookies, please visit <https://cookiepedia.co.uk/using-cookiepedia>.
5. Third Party cookies enable third party features or functionality to be provided on or through a website (e.g. interactive content and analytics). The parties that set these Third Party cookies can recognise your computer both when your computer visits the website in question and also when it visits certain other websites.
6. Cookies may also remain on your device for different periods of time. Cookies that expire at the end of a browser session (normally when a user exits their browser) are called '**session cookies**'. Cookies that can be stored for longer are called '**persistent cookies**'. Persistent cookies are stored on your device until you delete them, or your browser clears them when the cookie reaches its expiration date.

## Why do we use cookies?

7. We use First Party and Third Party cookies for several purposes. This section explains the categories of cookies we use and why. When you visit our Website, we may collect information such as the device you are using, the browser you are using, your IP address, the previous website you visited and your browsing behaviour.
8. **Strictly necessary cookies:** These cookies are necessary for the Website to function and cannot be switched off in our systems. They are usually only set in response to actions made by you which amount to a request for services, such as setting your privacy preferences, logging in or filling in forms. You can set your browser to block or alert you about these cookies, but some parts of the site will not then work. These cookies do not store any personally identifiable information.

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9. **Functional cookies:** These cookies enable the Website to provide enhanced functionality and personalisation. They may be set by us or by third party providers whose services we have added to our pages. If you do not allow these cookies, then some or all of these services may not function properly.
  10. **Performance cookies:** These cookies allow us to count visits and traffic sources so we can measure and improve the performance of our site. They help us to know which pages are the most and least popular and to see how visitors move around the site. Information collected through these cookies is aggregated and therefore anonymous. If you do not allow these cookies we will not know when you have visited our site and will not be able to monitor its performance.
  11. **Targeting cookies:** These cookies may be set through our Website by third parties. They may be used by those third parties to build a profile of your interests and show you relevant adverts or content on other sites. They do not store directly personal information but are based on uniquely identifying your browser and internet device. If you do not allow these cookies, you will have a less targeted experience.
  12. The [cookies](#) page on our Website lists the First and Third Party cookies that are used on our Website.

## How can I manage my cookie preferences?

13. You have the right to decide whether to accept or reject cookies. To change your preferences please go to cookie settings (at the bottom of our [cookies page](#)).
14. You can also set or amend your web browser controls to accept or refuse cookies. As the means by which you can refuse cookies through your web browser controls vary from browser to browser, you should visit your browser's help menu for more information. To find out how to manage cookies on popular browsers, you can visit the following pages:
  - a. [Google Chrome](#)
  - b. [Microsoft Edge](#)
  - c. [Mozilla Firefox](#)
  - d. [Apple Safari](#)
15. In addition, most advertising networks offer you a way to opt out of targeted advertising. If you would like to find out more information, please visit <http://www.aboutads.info/choices/> or <http://www.youronlinechoices.com>.

## Updates to this Cookie Notice

16. We may update this Cookie Notice from time to time in order to reflect, for example, changes to the cookies we use or for other operational, legal or regulatory reasons. We encourage you

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to re-visit our Cookie Notice regularly to stay informed about our use of cookies and related technologies.

17. If the changes we make are significant, we may provide a more prominent notice of those changes on our Website.
18. The date on the front cover and footer of this Cookie Notice indicates when it was last updated.

## **Where can I get further information?**

19. If you have any questions about our use of cookies or other technologies, please email us at [privacy@frc.org.uk](mailto:privacy@frc.org.uk).



Financial Reporting Council

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