

February 2021

Cookie Policy

1. Purpose

1.1. This Cookie Policy 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.

2. What are cookies?

2.1. Cookies are small data files that are placed on your computer or mobile device when you visit a website. Cookies are widely used by website owners in order to make their websites work, or to work more efficiently, as well as to provide reporting information.

2.2. Cookies set by the website owner (in this case, us) are called “first party cookies”. Cookies set by parties other than the website owner are called “third party cookies”. Third party cookies enable third party features or functionality to be provided on or through the website (e.g. like interactive content and analytics). The parties that set these third party cookies can recognise your computer both when it visits the website in question and also when it visits certain other websites.

3. Why do we use cookies?

3.1. We use first party and third party cookies for several reasons. Some cookies are required for technical reasons in order for our Website to operate, and we refer to these as “essential” or “strictly necessary” cookies. Third parties serve cookies through our Website for analytics and other purposes.

3.2 This is described in more detail on our [cookies](#) page, which lists the cookies that we use and a description about why we use these particular cookies.

4. How can I control cookies?

4.1. 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](#)).

4.2. 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. 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>.

5. How often will we update this Cookie Policy?

5.1. We may update this Cookie Policy from time to time in order to reflect, for example, changes to the cookies we use or for other operational, legal or regulatory reasons. Please therefore re-visit this Cookie Policy regularly to stay informed about our use of cookies and related technologies.

5.2. The date at the top and footer of this Cookie Policy indicates when it was last updated.

6. Where can I get further information?

6.1. If you have any questions about our use of cookies or other technologies, please email us at privacy@frc.org.uk.

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