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. This is described in more detail below.

3.2. The specific types of first and third party cookies served through our Website and the purposes they perform are described in the table below:

Types of cookie	Who serves these cookies	How to refuse
Essential website cookies: These cookies are strictly necessary to provide you with services available through our Website and to use some of its features, such as access to secure areas.	FRC	Because these cookies are strictly necessary to deliver the Website to you, you cannot refuse them. However you can block or delete them by changing your browser settings as described below under the heading "How can I control cookies?"
Performance and functionality cookies: These cookies are used	**Kentico**	To refuse these cookies, please follow the instructions below

to enhance the performance and functionality of our Website but are non-essential to their use. However, without these cookies, certain functionality may become unavailable.	ASP.NET_SessionId - Keeps the user session ID for security reasons. CMSPreferredCulture - Preferred user content culture. CMSBodyClass - Body element class to provide accessibility standards. https://docs.kentico.com/k10/configuring-kentico/adding-cookie-law-consent-to-web-pages/reference-kentico-cookies	under the heading "How can I control cookies?" Alternatively, please click on the relevant opt-out link below: • Kentico: [*privacy@frc.org.uk*]
Analytics and customisation cookies: These cookies collect information that is used either in aggregate form to help us understand how our Website is being used or how effective our marketing campaigns are, or to help us customise our Website for you.	**Google** __utma __utmb __utmz __utmv __utmx https://developers.google.com/analytics/devguides/collection/analyticsjs/cookie-usage#HowGAUsesCookies	To refuse these cookies, please follow the instructions below under the heading "How can I control cookies?" Alternatively, please click on the relevant opt-out link below: • Google - https://support.google.com/analytics/answer/181881?hl=en

4. Do we use Flash Cookies or Local Shared Objects?

4.1. Our Website may also use so-called "Flash Cookies" (also known as Local Shared Objects or "LSOs") to, among other things, collect and store information for purposes including fraud prevention and for other site operations.

4.2. If you do not want Flash Cookies stored on your computer, you can adjust the settings of your Flash Player to block Flash Cookies storage using the tools contained in the Website Storage Settings Panel. You can also control Flash Cookies by going to the Global Storage Settings Panel and following the instructions (which may include instructions that explain, for example, how to delete existing Flash Cookies (referred to "information" on the Macromedia site), how to prevent Flash LSOs from being placed on your computer without you being asked, and (for Flash Player 8 and later)

how to block Flash Cookies that are not being delivered by the operator of the page you are on at the time).

4.3. Please note that setting the Flash Player to restrict or limit acceptance of Flash Cookies may reduce or impede the functionality of some Flash applications, including, potentially, Flash applications used in connection with our services or online content.]

5. How can I control cookies?

5.1. You have the right to decide whether to accept or reject cookies. You can exercise your cookie preferences by clicking on the appropriate opt-out links provided in the cookie table above.

5.2. You can set or amend your web browser controls to accept or refuse cookies. If you choose to reject cookies, you may still use our Website though your access to some functionality and areas of our Website may be restricted. 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.

5.3. 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.

6. How often will we update this Cookie Policy?

6.1. 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.

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

7. Where can I get further information?

7.1. 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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