

5) 英国の会社・団体の形態

組織	形態
Sole Trader	<p>Self-employed (個人事業主)</p> <p>Personally responsible for all profits and losses of the organisation</p> <p>Unlimited liability (無限責任)</p> <p>Keep business records / expenses</p> <p>Send Self Assessment Tax Return to HMRC for earning of more than £ 1k / year</p> <p>Make voluntary Class 2 and Class 4 NIC</p> <p>Register trade name / mark if necessary</p> <p>VAT registration for over £ 85k annual turnover</p>



<https://www.gov.uk/set-up-sole-trader>

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JSC
Japan Senior Community

組織	形態
Partnership	Personally share responsibility (共同経営) Keep business records / expenses File Tax Returns Register with HMRC Limited partnerships and limited liability partnerships (LLP) 有限責任、利益剰余金は配当可



<https://www.gov.uk/set-up-business-partnership>

5) 英国の会社・団体の形態



JSC
Japan Senior Community

組織	形態
Limited companies	Limited by shares Limited liability（株式出資額限度で責任）、営利目的 Investor（株式出資者）とManagement（経営）は別 利益剰余金は株主への配当可
	Limited by guarantee Limited liability（出資額限度で責任）、非営利目的 Investor（出資者）とManagement（経営）は別 利益剰余金は会社に繰越（出資者への配当は不可）



<https://www.gov.uk/topic/company-registration-filing/starting-company>

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組織	形態
Community Interest Company (CIC)	<ul style="list-style-type: none">* Limited company to benefit the community (rather than shareholders)* Community interest statement* Company's assets will only be used for its social objectives, setting limits for the money it can pay to shareholder



<https://www.gov.uk/set-up-a-social-enterprise>

5) 英国の会社・団体の形態



JSC
Japan Senior Community

	Limited company by guarantee	Community Interest Company (CIC)
Responsibility	Members guarantee a nominal amount towards the company's debt	Directors must ensure the company's activities benefit the company with an asset lock to prevent asset transfer for non-community purposes
Obligation	Must use profits and surpluses to further the company's objectives not for distribution to members	Must pass a community interest test and report annually benefit activities. Profit must be primarily used for community purposes
Benefits	Suitable for non-profit organisations which wish to re-invest profits into their mission	Enables social enterprises to use their profits for public good while operating under a regulated framework which assures the community of their intentions
Tax	Subject to Corporate Tax on profit without the specific tax advantages unless they have charity status. However, for the profits below £ 50k, Small Profits Tax Rate (19% instead of 25%) may apply.	

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General guideline regarding Charity registration

Purposes : Their activities should be for the public benefit including education, religion, community development, the arts and more as defined by the Charity Act

Activities : Undertake activities which directly further its charitable purposes and benefit the public

Annual income : More than £ 5,000 as a guideline

Minimum number of directors/trustees : One

Governing documents : A memorandum and articles of association including necessary clauses on charity objects, non-profit distribution, dissolution ensuring any remaining assets are given to another charity with similar purposes upon winding up.

Benefits : Corporate tax exemption and Gift Aid