



WIKIPEDIA  
The Free Encyclopedia

# Corporation sole

A **corporation sole** is a legal entity consisting of a single ("sole") incorporated office, occupied by a single ("sole") natural person.<sup>[1][2]</sup> This structure allows corporations (often religious corporations or Commonwealth governments) to pass without interruption from one officeholder to the next, giving positions legal continuity with subsequent officeholders having identical powers and possessions to their predecessors. A corporation sole is one of two types of corporation, the other being a *corporation aggregate*.<sup>[3]</sup>

## Ecclesiastical origins

Most corporations sole are church-related<sup>[1]</sup> (for example, the archbishopric of Canterbury), although some political offices of the United Kingdom (e.g., many of the secretaries of state), Canada, and the United States are corporations sole.<sup>[4]</sup>

The concept of corporation sole originated as a means for orderly transfer of ecclesiastical property, serving to keep the title within the denomination or religious society. In order to keep the religious property from being treated as the estate of the vicar of the church, the property was titled to the office of the corporation sole. In the case of the Catholic Church, ecclesiastical property is usually titled to the diocesan bishop, who serves in the office of the corporation sole.

The Catholic Church continues to use corporations sole in holding titles of property: as recently as 2002, it split a diocese in the US state of California into many smaller corporations sole and with each parish priest becoming his own corporation sole, thus limiting the diocese's liability for any sexual abuse or other wrongful activity in which the priest might engage. This is, however, not the case everywhere, and legal application varies. For instance, other U.S. jurisdictions have used corporations at multiple levels.<sup>[5][6]</sup> In the jurisdictions of England and Wales, Scotland, Northern Ireland, and the Republic of Ireland, a Catholic bishop is not a corporation sole, and real property is held by way of land trusts, a tradition dating back to the suppression of Catholicism by Henry VIII during the English Reformation and the Penal Laws of Ireland.

The Church of Jesus Christ of Latter-day Saints uses the corporation sole form for its president, which is legally listed as "The Church of Jesus Christ of Latter-day Saints".<sup>[7]</sup>

Iglesia ni Cristo was registered as corporation sole with the Insular Government of the Philippines in 1914 and with the People's Republic of China in 2014.<sup>[8]</sup>

The corporation sole form can serve the needs of a religious organization by reducing its complexity to that of a single office and its holder, thereby eliminating the need for by-laws and a board of directors.

## The Crown

Within most constitutional monarchies, notably the Commonwealth realms, the Crown is a nonstatutory corporation sole.<sup>[9][10][11][12]</sup> Although conceptually speaking, the office and officeholder retain dual capacities in that they may act both in a corporate capacity (as monarch) and in an individual capacity (as a private person), they are inseparably fused in law; there is no legal distinction between the office and the individual person who holds it.<sup>[13]</sup> The Crown (state) legally acts as a person when it enters into contracts and possesses property.<sup>[14]</sup> As a person, the monarch (officeholder) may hold properties privately, distinct from property he or she possesses corporately, and may act as monarch separate from their personal acts. For example, Charles III as a natural person holds several separate offices, such as king of the United Kingdom, king of Canada, king of Australia, and the supreme governor of the Church of England, all of which are distinct corporations sole, even as he acts as a natural person in his private capacities separate and apart from his role filling these various offices (corporations). Likewise, the office of prime minister has use of certain properties and privileges, such as an official residence and decision-making powers, that remain with the office once the officeholder leaves, even as the officeholder may own property in a private capacity.

The sovereign's status as a corporation sole ensures that all references to the king, the queen, His Majesty, Her Majesty, and the Crown are synonymous, referring to exactly the same legal personality over time.<sup>[15][16]</sup> While natural persons who serve as sovereign pass on, the sovereign never legally dies;<sup>[17]</sup> thus the corporate nature of the office of sovereign ensures that the authority of the state continues uninterrupted.<sup>[18]</sup> In other words, the sovereign is made a corporation sole to prevent the possibility of disruption or interregnum, thereby preserving the stability of the Crown (state). For this reason, at the moment of the demise of the sovereign, a successor is immediately and automatically in place.<sup>[10][19]</sup>

As a corporation sole, the legal person of the sovereign is the personification of the state and consequently acts as a guarantor of the rule of law and the fount of all executive authority behind the state's institutions.<sup>[20]</sup> As certain countries have federal systems of government, the sovereign in these cases also possesses capacities as distinct corporation sole in right of each of the Australian states and Canadian provinces; for example, as His Majesty the King of Australia in Right of Queensland and His Majesty the King of Canada in Right of Alberta.

## Secular application in the United States

---

Every state of the United States recognizes corporations sole under common law, and about a third of the states have specific statutes that stipulate the conditions under which that state recognizes the corporations sole that are filed with that state for acquiring, holding, and disposing of title for church and religious society property.<sup>[21][22]</sup> Almost any religious society or church can qualify for filing as a corporation sole in these states. There can be no legal limitation to specific denominations, therefore a Buddhist temple or Jewish Community Center would qualify as quickly as a Christian church. Some states also recognize corporations sole for various other non-profit purposes including performing arts groups, scientific research groups, educational institutions, and cemetery societies.

## Examples of corporations sole in the United Kingdom

---

### Governmental

- The Crown (sometimes regarded as a corporation aggregate)<sup>[23]</sup>
- Administrator of Japanese Property (no longer exists)<sup>[24]</sup>
- Auditor General for Wales<sup>[25]</sup>
- Chief Executive of Skills Funding<sup>[26]</sup>
- Children's Commissioner for England<sup>[27]</sup>
- Children's Commissioner for Wales<sup>[28]</sup>
- Commissioner for Older People for Northern Ireland<sup>[29]</sup>
- Commissioner of Police of the Metropolis
- Comptroller and Auditor General
- The Corporate Officer of the House of Commons,<sup>[30]</sup> and the Corporate Officer of the House of Lords,<sup>[31]</sup> two corporations established by the **Parliamentary Corporate Bodies Act 1992**
- The Dawat-e-Hadiyah<sup>[32]</sup>
- Duke of Cornwall
- Duke of Lancaster
- Information Commissioner<sup>[33]</sup>
- Mayor (of London)'s Office for Policing and Crime
- Judicial Appointments and Conduct Ombudsman<sup>[23]</sup>
- Lord Mayor of the City of London<sup>[1]</sup>
- Official Custodian for Charities<sup>[34]</sup>
- Immigration Services Commissioner
- Police Ombudsman for Northern Ireland<sup>[35]</sup>
- Public Services Ombudsman for Wales
- Public Trustee<sup>[36]</sup>
- Pubs Code Adjudicator<sup>[37]</sup>
- Receiver for the Metropolitan Police District<sup>[38]</sup> (abolished)
- Registrar General
- many secretaries of state in the United Kingdom (various; most recently Foreign, Commonwealth and Development Affairs)<sup>[39]</sup>
- Solicitor for the affairs of the Duchy of Lancaster<sup>[40]</sup>
- Treasury Solicitor<sup>[41]</sup>
- London Fire Commissioner<sup>[42]</sup>
- Dai al-Mutlaq<sup>[43]</sup>

## In the Church of England

- Archbishop of Canterbury<sup>[44]</sup>
- Archbishop of York<sup>[45]</sup>
- Bishops of the Church of England<sup>[3][1]</sup>
- Deans of the Church of England<sup>[1]</sup>
- Rectors and Team Rectors in the Church of England
- Vicars in the Church of England<sup>[46][47]</sup>

## Examples of corporations sole in New Zealand

---

- New Zealand Public Trustee
- Māori Trustee, New Zealand<sup>[48]</sup>
- New Zealand's Office of the Privacy Commissioner<sup>[49]</sup>

## Examples of corporations sole elsewhere

---

- The Diocese of Hong Kong<sup>[50]</sup>
- The Church of Jesus Christ of Latter-day Saints<sup>[7]</sup>
- Director of National Parks, Australian government<sup>[51]</sup>
- Governor General of Canada<sup>[52]</sup>
- Minister of the Government, Republic of Ireland
- Public Trustee
- The Archbishop of Manila
- The Archbishop of New York
- Office of the sovereign of Canada
- The Catholic Bishop of Chicago, A Corporation Sole- The Archdiocese of Chicago
- (Former) Administrator of the Southern Electricity Supply of New South Wales

## See also

---

- Legal person

## References

---

- Technical Manual (<http://www.insolvencydirect.bis.gov.uk/freedomofinformation/technical/TechnicalManual/Ch73-84/Chapter%2075/Part%201/Part%201.htm>), Insolvencydirect.bis.gov.uk
- Ministry of Justice (21 October 2008). "S.I. 2008/1957: extract from the explanatory memorandum prepared by the Ministry of Justice" (<https://publications.parliament.uk/pa/jt200708/jtselect/jtstatin/180/18010.htm>). publications.parliament.uk. "If each separate office that person held had been a "corporation sole" (i.e. recognised in law as a separate legal entity)..."
- Practice Guide 08 (<https://www.gov.uk/government/publications/execution-of-deeds/practice-guide-8-execution-of-deeds>), Land Registry
- "Draft Cabinet Manual (para 102)" (<https://web.archive.org/web/20120426232549/http://www.cabinetoffice.gov.uk/sites/default/files/resources/cabinet-draft-manual.pdf>) (PDF). Cabinet Office. December 2010. Archived from the original (<http://www.cabinetoffice.gov.uk/sites/default/files/resources/cabinet-draft-manual.pdf>) (PDF) on 26 April 2012. Retrieved 7 January 2010.
- Allen, Robert (14 December 2018). "Detroit Archdiocese transfers assets; critics say it's a shell game" (<https://www.freep.com/story/news/local/michigan/detroit/2018/12/14/detroit-archdiocese-transferring-assets/2302809002/>). Detroit Free Press. Retrieved 13 January 2019.
- Long-Garcia, J.D. (27 March 2008). "Phoenix parishes to be separate corporations" (<https://www.catholic.org/news/national/story.php?id=27341>). *Catholic Online*. Archived (<https://web.archive.org/web/20190113232538/https://www.catholic.org/news/national/story.php?id=27341>) from the original on 13 January 2019. Retrieved 13 January 2019.
- "LDS Corp. — The church's long journey to stay on the right side of the law and its principles" (<https://www.sltrib.com/news/2021/06/01/lds-corp-church-longs/>). *The Salt Lake Tribune*. Retrieved 2023-10-02.

8. "Iglesia Ni Cristo Registration Document" (<https://archive.org/details/IglesiaNiKristoRegistrationDocument1914>). 14 July 1914.
9. Lagassé, Philippe; Bowden, James (2014). "Royal Succession and the Canadian Crown as a Corporation Sole: A Critique of Canada's Succession to the Throne Act, 2013" ([https://ejournals.library.ualberta.ca/index.php/constitutional\\_forum/article/view/21751/16323](https://ejournals.library.ualberta.ca/index.php/constitutional_forum/article/view/21751/16323)). *Constitutional Forum*. **23** (1).
10. Blackstone 1809, p. 469
11. Colin Turpin and Adam Tomkins (2007). *British Government and the Constitution: Text and Materials* (<https://books.google.com/books?id=QYuF6jmoem8C&q=crown+as+corporation+sole&pg=PA348>). Cambridge University Press. p. 348. ISBN 9781139465366.
12. Lagassé, Philippe (3 February 2013). "The Queen of Canada is dead; long live the British Queen" (<https://www.macleans.ca/politics/the-queen-of-canada-is-dead-long-live-the-british-queen/>). Maclean's Magazine. Retrieved 31 December 2015.
13. Lagassé & Bowden 2014, p. 18
14. Blackstone, Sir William (1809). *Commentaries on the Laws of England: In Four Books, Volume 1* (<https://books.google.com/books?id=jblCAAAAYAAJ&q=after+a+corporation+is+formed+and+named>). London: A. Strahan. pp. 474–475.
15. Lordon, Paul (1991). *Crown Law* (<https://books.google.com/books?id=pSc5AQAAMAAJ&q=legal+person>). London: Butterworths. pp. 4–5. ISBN 978-0409893861.
16. Interpretation Act, R.S.C. 1985, c I-21, as it appeared on 2020-03-05 (<https://laws-lois.justice.gc.ca/PDF/I-21.pdf>), § 35.
17. "Crown and Crown Proceedings". *Halsbury's Laws of England* (Fifth ed.). **29**: 8–9. 2014.
18. Lagassé & Bowden 2014, pp. 18–19
19. Interpretation Act, R.S.C., 1985, c. I-21, as it appeared on 2020-03-05 (<https://laws-lois.justice.gc.ca/PDF/I-21.pdf>), § 46.
20. McAteer et al. v. Attorney General of Canada, 2013 ONSC 5895 (CanLII (<http://canlii.ca/t/g0n32>)), Morgan J.
21. O'Hara, James B. "The Modern Corporation Sole (from 93 DICKINSON LAW REVIEW, FALL 1988)" (<http://corporationsole.hushmoney.org/moderncorporationsole.htm>). Retrieved 13 January 2019. "of the states, with explicit statutory provisions for corporations sole in about a third"
22. O'Hara, James B. (1988). "The Modern Corporation Sole" (<https://heinonline.org/HOL/LandingPage?handle=hein.journals/dlr93&div=9>). *Dickinson Law Review*. **93**: 23ff. Retrieved 13 January 2019.
23. "The execution of deeds and documents by or on behalf of bodies corporate" ([https://web.archive.org/web/20120810125956/http://lawcommission.justice.gov.uk/docs/cp143\\_Execution\\_of\\_Deeds\\_and\\_Documents\\_Consultation.pdf](https://web.archive.org/web/20120810125956/http://lawcommission.justice.gov.uk/docs/cp143_Execution_of_Deeds_and_Documents_Consultation.pdf)) (PDF). Archived from the original ([http://lawcommission.justice.gov.uk/docs/cp143\\_Execution\\_of\\_Deeds\\_and\\_Documents\\_Consultation.pdf](http://lawcommission.justice.gov.uk/docs/cp143_Execution_of_Deeds_and_Documents_Consultation.pdf)) (PDF) on 2012-08-10. Retrieved 2012-06-16.
24. <https://www.legislation.gov.uk/uksi/1952/862/article/3/made>
25. "Government of Wales Act 2006" (<http://www.legislation.gov.uk/ukpga/2006/32/schedule/8/paragraph/4#text%3D%22corporation%20sole%22>).
26. "Apprenticeships, Skills, Children and Learning Act 2009" (<http://www.legislation.gov.uk/ukpga/2009/22/schedule/4>).
27. <https://www.education.gov.uk/publications/eOrderingDownload/Cm-7981.pdf>
28. "Care Standards Act 2000" (<http://www.legislation.gov.uk/ukpga/2000/14/schedule/2/paragraph/1#text%3D%22corporation%20sole%22>).
29. "Commissioner for Older People Act (Northern Ireland) 2011" (<http://www.legislation.gov.uk/nia/2011/1/schedules/enacted>).
30. "Parliamentary Corporate Bodies Act 1992" (<http://www.legislation.gov.uk/ukpga/1992/27/section/2>).
31. "Parliamentary Corporate Bodies Act 1992" (<http://www.legislation.gov.uk/ukpga/1992/27/section/1>).
32. "Dawat-e-Hadiyah Act 1993" (<https://www.legislation.gov.uk/ukla/1993/10/enacted#text%3D%22corporation%20sole%22#match-1>).
33. <https://www.legislation.gov.uk/ukpga/2018/12/schedule/12/paragraph/1/enacted/data.xht?view=snippet&wrap=true>
34. OG38 A1 – WHAT IS A CORPORATION? ([http://www.charity-commission.gov.uk/about\\_us/ogs/g038a001.aspx#a3](http://www.charity-commission.gov.uk/about_us/ogs/g038a001.aspx#a3)) Archived ([https://web.archive.org/web/20120823084256/http://www.charity-commission.gov.uk/About\\_us/OGs/g038a001.aspx#a3](https://web.archive.org/web/20120823084256/http://www.charity-commission.gov.uk/About_us/OGs/g038a001.aspx#a3)) 2012-08-23 at the Wayback Machine, Charity Commission
35. "Corporate Governance Information from the Police Ombudsman for Northern Ireland - Police Ombudsman for Northern Ireland" (<https://policeombudsman.org/About-Us/Corporate-Governance>).
36. Public Trustee (<http://www.justice.gov.uk/protecting-the-vulnerable/public-trustee>), Ministry of Justice
37. "Pubs Code Adjudicator" (<https://www.gov.uk/government/organisations/pubs-code-adjudicator>). 4 August 2023.
38. "Metropolitan Police (Receiver) Act 1861" (<http://www.legislation.gov.uk/ukpga/Vict/24-25/124/section/1#text%3D%22corporation%20sole%22>).
39. The Transfer of Functions (Secretary of State for Foreign, Commonwealth and Development Affairs) Order 2020 (<https://www.legislation.gov.uk/uksi/2020/942/made>), art 3(1).
40. "Duchy of Lancaster Act 1920" (<http://www.legislation.gov.uk/ukpga/Geo5/10-11/51/section/3/enacted>).

41. "Treasury Solicitor Act 1876" (<http://www.legislation.gov.uk/ukpga/Vict/39-40/18/section/1#text%3D%22corporation%20sole%22>).
42. "Governance - London Fire Commissioner" (<https://www.london-fire.gov.uk/about-us/governance-london-fire-commissioner/>). *www.london-fire.gov.uk*.
43. Incorporated by the Dawat-e-Hadiyah (England) Act 1993 ([http://www.opsi.gov.uk/acts/localact1993/ukla\\_19930010\\_en\\_1](http://www.opsi.gov.uk/acts/localact1993/ukla_19930010_en_1)) (c. x)
44. <https://www.legislation.gov.uk/ukpga/Will4/2-3/80/enacted?view=plain>
45. <https://www.legislation.gov.uk/ukpga/Will4/2-3/80/enacted?view=plain>
46. "I can reassure my hon. Friend on" (<https://www.theyworkforyou.com/debate/?id=2006-10-17b.813.6>).
47. "Parsonages Act 1838 (repealed)" (<http://www.legislation.gov.uk/ukpga/Vict/1-2/23/section/16>).
48. "Part 4: Client Service Performance of the Māori Trustee" (<https://www.oag.govt.nz/2004/maori-land-court/part4.htm>). *Office of the Auditor-General New Zealand*. Retrieved 2019-09-10.
49. <https://www.privacy.org.nz/news-and-publications/statements-media-releases/2014-annual-report/>
50. "Hong Kong e-Legislation" (<https://www.elegislation.gov.hk/checkconfig/checkClientConfig.jsp?applicationId=RA001>). *www.elegislation.gov.hk*.
51. "ENVIRONMENT PROTECTION AND BIODIVERSITY CONSERVATION ACT 1999 - SECT 514A Continuation" ([http://www7.austlii.edu.au/cgi-bin/viewdoc/au/legis/cth/num\\_act/npawca1975390/s15.html](http://www7.austlii.edu.au/cgi-bin/viewdoc/au/legis/cth/num_act/npawca1975390/s15.html)). Australian government. Retrieved 10 July 2018.
52. Governor General's Act (<https://laws-lois.justice.gc.ca/eng/acts/G-9/page-1.html#docCont>), R.S.C., 1985, c. G-9, § 2.

---

Retrieved from "[https://en.wikipedia.org/w/index.php?title=Corporation\\_sole&oldid=1191468125](https://en.wikipedia.org/w/index.php?title=Corporation_sole&oldid=1191468125)"

▪