

The Nuffield Foundation Newsletter

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Issue

16

Review recommends radical changes to tax system

The Mirrlees Review has concluded that both economic performance and individuals' welfare could be significantly improved by comprehensive reform of the UK tax system.

Describing the current system as opaque and unnecessarily complex, the review has proposed a number of significant reforms including merging income tax and National Insurance and replacing the current system of benefits with a single, integrated benefit.

The review, undertaken by the Institute for Fiscal Studies (IFS) and chaired by the Nobel laureate Sir James Mirrlees, also advocates extending VAT to nearly all spending, arguing that the less well off would benefit more from reduced income taxes and raised

benefits than from the current system of applying reduced or zero rate VAT to some goods and services.


In relation to housing, the review recommends the abolition of stamp duty and the introduction of a reformed council tax, or Housing Services tax, with payments fully proportional to house values.

The review also proposes placing greater emphasis on taxing congestion rather than road fuel as part of a wider aim to apply a consistent rate of tax to carbon emissions. This would include a tax on domestic gas consumption.

All standard bank and building society accounts should be tax free in order to encourage saving, however returns above the 'normal' rate should be taxed at the same

rate as earned income.

The review also argues that better integration of corporation tax with personal taxes would reduce tax avoidance.

The Mirrlees Review was funded by the Nuffield Foundation and the ESRC. Its final publication, *Tax by Design*, will be published by Oxford University Press in 2011. A draft is available to download from www.ifs.org.uk 



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Welcome to the Nuffield Foundation Newsletter

Further details on all the stories marked with this icon  can be found on our website, www.nuffieldfoundation.org

The newsletter is published three times a year. For additional copies, or to be removed from the mailing list, please contact fbright@nuffieldfoundation.org

www.nuffieldfoundation.org

Public attitudes to sentencing for murder

New research funded by the Foundation suggests public support for the mandatory sentence of life imprisonment for murder is much more limited than has traditionally been assumed.

Professor Barry Mitchell, of Coventry University Law School, and Professor Julian Roberts, from the Law Faculty at the University of Oxford found no evidence of widespread public support for automatically sentencing

all convicted murderers to life imprisonment, although the level of public support increased for more serious cases of murder.

These findings suggest that the public believe different scenarios warrant different sentences; given the choice in a range of cases, they would support applying different sentences.

Most people questioned overestimated the murder rate in England and Wales and underestimated the length of time most



murderers spend in prison.

Professor Mitchell concludes that if the law is to broadly correspond to public opinion, serious consideration should be given to restructuring the law of murder so that the mandatory life sentence is retained only for particularly serious cases. [www](#)



Is the UK an outlier in maths education?

Fewer than one in five students in England, Wales and Northern Ireland study maths after the age of 16 – the lowest levels of participation in an international comparison of 24 countries. Levels of participation are slightly higher in Scotland, but still well below the average.

Three quarters of the countries surveyed had participation rates over 50%, and one third had participation rates of almost 100%, reflecting the compulsory status of mathematics in upper secondary education in those countries.

The research was commissioned by the Foundation and led by Jeremy Hodgen from King's College London.

Many questions arise from this research. Do these levels of participation and achievement meet the needs of the workforce? Do they adequately prepare young people for further and higher education? If not should A-level mathematics continue to provide the sole route for expansion or are alternative routes needed? And is it acceptable that the majority of primary teachers do not study mathematics beyond GCSE? [www](#)



Do winter fuel payments prevent 'heat or eat' dilemma?

Since the introduction of the £200 winter fuel payment (WFP), older households are spending more on winter fuel, but those with the lowest incomes are still spending less on food in particularly cold weather. This suggests that the benefit is not helping those who find it hardest to pay the higher winter heating bills.

The research, undertaken by the Institute for Fiscal Studies (IFS), comes at a time of speculation that the WFP may be restructured or abolished as part of spending cuts.

The IFS argues that one option would be to replace the WFP with a payment targeted at poorer households that is more closely linked to household income or extreme cold weather, or both. One way of doing this would be to provide a compensating increase in existing cold weather payments paid to households in receipt of certain means-tested benefits and which contain a pensioner, a child under the age of five or someone who is disabled. [www](#)

The ethics of personalised healthcare



A new report from The Nuffield Council on Bioethics concludes that the Government should do more to help people find trustworthy health websites and use online health services safely and effectively.

The report follows a two year examination of the impact of new developments in medical profiling and online medicine such as genetic profiling and body imaging; and websites offering advice, storage of health records and medicines for sale.

Providers of these services argue they offer increased personal choice and control of our healthcare, reassurance of good health and early detection of disease. However, the Council argues there should be an accreditation scheme for online health record providers and better regulation of DNA testing and body scanning services. The Council also recommends doctors should receive training on advising patients who use the internet to look for health information and to buy medicines online. [www](#)

New services for student parents

A new website designed to help students with children prepare for university life has been developed with funding from the Foundation.

The website, www.studentparents.org, is a direct response to NUS research highlighting the need for better information and guidance, particularly around student finance. The website has been developed by a consortium of organisations, led by education charity BrightsideUNIAID.

The online tools available include a 'jargon buster', a budget calculator and helpful tips and case studies from students already balancing higher education with parenthood.

The website is part of a wider programme piloting the use of ementoring to support student parents with the transition from further to higher education. Students at college who are thinking of going to university are mentored by student parents already studying at a local university. The programme is piloted in partnership with five Further Education Colleges and five Higher Education Institutions in England. [www](#)



A warm welcome to Professor Terrie Moffitt, who has been appointed to the Foundation's Board of Trustees.

Terrie Moffitt is Professor of Psychology and Neuroscience at Duke University in North Carolina and Professor of Social Behaviour and Development at the Social Genetic and Developmental Psychiatry Centre at the Institute of Psychiatry, King's College London. She is also Associate Director of the Dunedin Longitudinal Study, which follows a cohort of 1,000 people born in 1972 in New Zealand, and directs the Environmental-Risk Longitudinal Twin Study, which follows 1,100

British families with twins born in 1994-1995.

Professor Moffitt has made important contributions to understanding the origins and consequences of severe anti-social behaviour, and has also studied young people's depression, psychosis, and substance abuse. She and her research partner, Professor Avshalom Caspi, have recently been awarded the prestigious \$1 million Klaus J Jacobs Research Prize for their work on psychological and neuroscientific development, as well as the Ruane Prize for Outstanding Achievement in Childhood Psychiatric Disorders from NARSAD. [www](#)

Information on all these stories can be found at www.nuffieldfoundation.org



Language intervention a success

A pre-school language intervention programme can significantly improve the educational lives of children who enter school with poorly developed speech and language skills, according to new research by psychologists at the University of York.

The Language 4 Reading project was a randomised controlled trial funded by the Foundation. It targeted vocabulary knowledge and narrative and listening skills, with phonics work included in the later stages.

After 30 weeks, children showed wide-ranging improvements in expressive language skills, including the use of vocabulary and grammar, with gains in letter-sound knowledge and spelling. [www](http://www.nuffieldfoundation.org)

Secret life of the skeleton

Bone expert and graduate of our Oliver Bird Rheumatism Programme, Adam Taylor shed light on the secret life of the skeleton at a series of shows in Scotland over the summer. The interactive show was produced by a team from the University of Aberdeen and used 3D imagery to answer questions such as 'Is your skeleton really bone idle?'

The Foundation's Oliver Bird Rheumatism Programme continues to deliver excellence in rheumatic disease research and has attracted an additional investment of over £1 million from industry and universities.

[www](http://www.nuffieldfoundation.org)



Bees see red

Science Bursary students working with researchers at The John Innes Centre have discovered that red flowers and those with striped veins attract bees more regularly. Growing these types of plants could help maintain bumblebee populations, benefitting agriculture and the environment. [www](http://www.nuffieldfoundation.org)



New website

Our new website is now live at www.nuffieldfoundation.org. It offers an accessible overview of our work and presents examples of all our activities. We want you to be able to find the information you need quickly and easily. Feedback is welcome. [www](http://www.nuffieldfoundation.org)

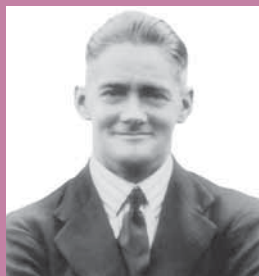


Lord Flowers

We were saddened to hear of the death in June of Lord (Brian) Flowers. A distinguished theoretical physicist and a central figure in UK science and university policy, Lord

Flowers was appointed a Trustee in 1982 and Chaired the Foundation from 1987-1997. He had an acute sense of how the Foundation, as a small funder, could use its

independence and flexibility to do things government could not, the Nuffield Council on Bioethics being a prime example. His influence set us on the course we follow today.



William Morris, Lord Nuffield
1877-1963

The Nuffield Foundation is a charitable trust endowed by William Morris, Lord Nuffield, the founder of Morris Motors. Our aim is to improve social well-being in the widest sense. We fund research and innovation in education and social policy, primarily in the UK but also in Europe and Africa. We also work to build capacity in education and science and social science research.

Full information on all our current activities and details of how to apply for grants can be found at www.nuffieldfoundation.org

The Nuffield Foundation
28 Bedford Square, London WC1B 3JS Tel 020 7631 0566