A Manifesto for Britain
(2026 Edition)

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An Introduction to a Manifesto for Britain
(2026 Edition)

In this latest edition I continue to develop both general and specific policy ideas which could be turned into a set of measurable and costed objectives by any UK government. For brevity, I have not included reams of material on topics which I believe to be all but uncontentious, but rather I have used the space to focus on genuine areas of policy debate.

The structure of the manifesto is designed to show the interconnectivity of its elements. This manifesto is, in essence, a set of integrated policy ideas for the UK government and will be referred to as 'the plan' throughout the document. However, it is not the same thing as a party-political manifesto. A party-political manifesto is a political party's attempt to lay out a unique programme for government upon which it hopes to be elected. In writing this plan I do not have such a constraint, nor do I concern myself with appealing to the supporters of any political party. This document is a genuine attempt to look at the public policy needs of Britain in a time of economic and social crisis, and at the juncture of the second quarter of the twenty-first century.

In short, I seek to answer the question which any critic of past and present UK government policy should address, namely:

"What would I do if it were my decision?"

I hope what follows is of interest and inspires you in your own thinking about what policies our government could, and indeed should, pursue. Please feel free to circulate a link to this document or a copy of the document itself to others who share our interest in UK public policy.

With Best Wishes

Carl M Groves **August 2026**

Mission and Vision Statements

The Mission and Vision statements which start this manifesto are part of a methodology used in strategic and organisational planning to test and focus policies and targets against some overarching goal; in this case, the future success of the United Kingdom as an economy and as a society. The Mission statement seeks to provide both an explanation of and a validation for the policies which follow it. The Vision statements provide a picture of what the achievement of the Mission would look like.

Mission

The United Kingdom to be a Successful, Sovereign Nation where Individual Opportunity is not Determined by Birth or by Inheritance

Vision

- Representative Government where all People Matter and all Votes Count
- A Prosperous and Sustainable Economy complementing a Good Society
- Working People and Good Employers Recognised and Well-Rewarded
- Children and their Families, Housing, Education, and Work-Related Training Prioritised
- Decisions made at the most appropriate level of Central, Regional, or Local Government

Policy Summary

This is a brief set of statements which summarise what the more detailed set of Policy Aims will achieve if they are fully implemented over a five-to-ten-year period. The plan reminds us that there are always alternative policy perspectives and options and to challenge you, the reader, to answer the same question that I have sought to answer: “What would I do if it were my decision?” No criticism is intended for those who have an alternative set of ideas and actions for what should be done in UK public policy; however, I must reserve some degree of opprobrium for any UK prime minster and UK government which does not have some equivalent to this plan, as I suspect has been the case between 2024 and 2026.

The seven Policy Summaries which follow are designed to support the Vision and Mission statement.

<u>Policy Summary No. 1</u>

An honest, fair, and simple tax system; and a fiscal policy ensuring both high-quality public services and a balance of revenue income and revenue expenditure

It is too easy for one political party to say that another party’s promises are financially undeliverable. A party will criticise another for ‘underfunding’ - or seeking to underfund - one or more of the public services but all too often without saying where the resources could and should come from to ‘properly fund’ these public services. Of course ‘economic growth’ is the political go-to solution for any problem with the public finances but often this is a longer-term prospect which does not address immediate public service shortfalls, many of which act as a brake on the very economic growth which is so badly needed.

In short, we must raise more tax revenue as well as securing more growth! How we could do this is explained in some detail in this plan, but in essence we need to vastly improve taxation compliance by both individuals and businesses, and to treat all forms of personal income (wages, pensions, interest, dividends, capital gains, profits, rents, and large gifts) in the same way within a new ‘Common Personal Tax’ (CPT) system. The Institute for Fiscal Studies, the Office for Budget Responsibility, and Tax Justice UK can help provide the most recent data for tax evasion and avoidance in the UK, but various reports show that there is an annual shortfall of many tens of billions of pounds in personal tax revenues due to undeclared income and sophisticated tax avoidance devices. Not all this tax will be recoverable but there is an urgent need for a ‘new tax deal’ with the British public that says something like this:

‘We will keep personal and sole trader tax rates at the lowest reasonable level commensurate with a modern, efficient, and compassionate society but this commitment is directly related to our success in achieving a high level of tax compliance.’

Non-compliance in tax matters must become as socially unacceptable as gender and religious bias. For the UK Government this issue must be both a ‘regulatory matter’ and a ‘social narrative’ based on the sporting notion of ‘fair play.’ Improving compliance and at the same time introducing CPT - and thereby ending the practice of attaching additional tax allowances and lower tax rates to dividends and other forms of ‘unearned income’ - would increase tax revenues very significantly indeed. It is also time to tax personal wealth in ways that cannot be easily evaded or avoided. Inheritance Tax and Capital Gains Tax, as currently constituted in the UK, can only be defined as ‘wealth related’ taxes and in any case are so riddled with loopholes that their avoidance must be seen as a deliberate act of policy.

The media orchestrated uproar in 2024-25 relating to proposed changes to Winter Fuel Payments (WFP) reminds us that the pensioner demographic is almost a protected species in the UK. Yet given the life-style chasm which exists between affluent and poor pensioners we do need to means-test most pensioner benefits, with a view to providing more support to pensioners who are almost entirely dependent upon the State Pension. The mistake made in Labour’s 2024 Budget was in not explaining that all savings from the ending of the universal WFP benefit would be transferred to the benefits of poorer pensioners, and that this measure did not save a single pound in public expenditure but was rather a welcome opportunity for wealthier pensioners to support their poorer contemporaries at a time when public finances were stretched. Once the principle is established it naturally extends to reform of the taxation and universal benefits system for pensioners, as detailed later in this paper.

The additional revenues from the tax reforms detailed later can be used to kick start a proper growth strategy and to fully implement this plan.

<u>Policy Summary No. 2</u>

Effective and efficient governance of the UK and its nations and regions through more devolved powers and less centralised control

It is very surprising to discover just how centralised UK Governance has become when compared to countries of a similar population size. As a result we are not harnessing the energy and ideas which would flow from decision-making and participation at the sub-national level. The concentration of political power at the centre has also been shown to lead to greater secrecy, more corruption, and a higher level of cynicism about the role of government in our lives. A general policy of further devolution, combined with an end to first-past-the-post elections in favour of proportional representation, would encourage greater participation in both local and national elections.

In addition to the current electoral arrangements for the home nations of Scotland, Wales, and Northern Ireland, proportional representation should be adopted for three levels of governance as follows: Parliament and Central Government at Westminster (through General Elections and Constituency Voting); Regional Assemblies and Regional Mayoralties (through Regional Elections in all of England’s nine regions); Unitary Local Councils (through Local Elections across the entire United Kingdom).

It is important to this model of devolved politics and public administration that all local authorities - outside of the Metropolitan Boroughs - become Unitary Local Councils, able to take more responsibility and exercise more authority within a local government jurisdiction than currently district and borough councils do. This is an essential component if devolution is to reach people and organisations at the community level. In short, local government will become much more important and, as we will see later, this will enable regional government to do things which neither central or local government does now - or could ever do.

Although this devolution project will take some time to fully implement there needs to be an early commitment to the new political structure and to the development of Regional Government as an entity. Much of what we call strategic leadership and management is about showing a clear and unambiguous direction of travel so that all the many intermediary steps and decisions along the way can be taken with confidence and at greater speed. A determination to reform the UK's outdated political and governance structures is the clearest possible signal that 'Change' is not just a manifesto slogan or a temporary fix but is a guarantee of permanent transformation.

Policy Summary No. 3

Priority given to investment and resources for children and their families, younger generations of adults, and to green technologies and sustainable businesses to ensure the UK's long-term prosperity

This is an unashamed and, frankly, long overdue reprioritisation of economic and social policy towards children, families, and younger generations of adults to enable a much-needed levelling up of the intergenerational gap and to ensure the very future existence of the country. Much of what is written in this plan will support those who have yet to have a childhood, yet to have an adulthood, or yet to have a middle-age.

Our first-past-the-post election system favours the voting choice of older voters and this, coupled with Britain's large and affluent retired population -

benefitting from the unprecedented opportunities for social mobility and wealth accumulation of the past 75 years - has given enormous political power to the approximately 9 million higher-income / asset-rich over-60s living in Britain today. This phenomenon now impacts every aspect of public policy and politics in the UK and has greatly influenced both government and opposition party responses to emergencies such as the Financial Crisis (from 2008), Covid-19 (from 2020), the Cost-of-Living Crisis (from 2021), and just about everything in-between.

A reprioritisation towards children, families, and younger generations of adults is now not simply overdue but, alongside the need to address the climate crisis, has become an existential issue for Britain continuing to hold on to a place in the league table of richer nations. Our politicians must now understand that our large and growing elderly population and the collapse in the UK birth rate is entirely linked! Sometimes inadvertently but often very deliberately we have prioritised the interests of old people and deprioritised the interests of young people and young families. Social and economic researchers, such as the Intergenerational Foundation and the Resolution Foundation, provide copious evidence of this phenomenon for anyone who cares to look.

Our national future will depend upon having a wide range of sustainable industries in agriculture, construction, manufacturing, services and, above all, in energy generation. We must direct our efforts in science and technology towards creating healthy environments at home and at work, and in every local community. Government support for British business must be aimed at building greater resilience and more self-reliance. The public need to be made more aware that the almost religious adoption of neoliberal and globalist ideals, by all British governments over the past 45 years, has not served our long-term economic and social interests.

Alongside long-established economic indicators we also need measures of economic prosperity and social development which reflect our nation's true economic and social welfare. For example, the current epidemic in mental health disorders reflects a real and underlying deterioration in Britain's net economic and social welfare, yet it is a deterioration that is not measured as such. Instead, it will be the incomes of the extra psychiatrists, mental health nurses, and counsellors that will show our GDP (National Income) as having increased! So the ongoing crisis in our collective national mental health will be recorded and interpreted as our society having got richer when it should be an obvious sign that our society and economy has got poorer!

Policy Summary No. 4

Continuous investment in housing, hospitals, schools, energy, water, transport, and communications which improve the quality, utilisation, sustainability, and affordability of these assets and services

With our antiquated political structures and annualised nineteenth century methods of taxation and spending, the UK is unable to commit to larger scale infrastructure and environmental projects with anything like sufficient levels of certainty (e.g. HS2). The system of annual budgeting creates a 'stop-go' investment environment for housing, hospitals, roads, railways, schools, and other vital social and commercial investment projects. The government will put in place a better system for long-term investment planning that achieves a 'continuous stream' of public investment projects, making more efficient use of public investment finance and the related 'real' economic resources required, such as land, labour, capital machinery, and building materials - and especially construction workers and project managers.

This is why capital expenditure should not be unduly limited by the volume of tax revenue take but rather by the availability of real available resources in the economy itself with which to build or develop any proposed investment project. The interest paid on any public investment borrowing should not be at so-called 'market prices' but at the lowest rate possible. The pretence that the Bank of England is 'independent' of the government, and that somehow the UK Government owes money to itself, is an excuse for higher investment borrowing interest rates than is strictly necessary.

It is true that higher interest rates support a higher exchange rate for the pound sterling and that this makes our imports cheaper, but it also makes our exports more expensive for overseas buyers. These higher borrowing rates adversely affect the public and private sectors of the UK economy and are, in effect, a subsidy for commercial banking and the City of London.

<u>Policy Summary No. 5</u>

Housing, Health, Education, Security, established as the 'Four Pillars of British Society'

All areas of policy in national government are important, but some policies play a particularly key role in defining what it means to be a member of a society and therefore what you can expect to experience as a citizen or resident of a sovereign United Kingdom. These areas of policy are often referred to as social policy, but we need to remember that getting social policy right makes a huge positive contribution to the British economy and to the success of British business. The social policies which most affect the lives and aspirations of our people are, of course, always open to debate but these four areas of policy - and my later explanations of their importance - are highlighted in this plan to serve a twin purpose:

a) to make the case that good Housing, Health, Education, and Security are indispensable to the success of the UK
b) to challenge the reader to suggest an alternative set of 'policy pillars'

<u>Policy Summary No. 6</u>

Coordinated Regional Business and Economic Strategies established including Regional Banks

Each of the UK's Nations and Regions will produce - and periodically review and revise - an Economic and Business Strategy (EBS) to drive and guide the economic development of their regions. Each of the 12 EBSs will be drawn up using relevant local expertise from both the public and private sectors and will have to be agreed by the respective Regional / National Assemblies (or by the Scottish Government in relation to Scotland). The EBSs will be coordinated with the 'Central Government Economic and Business Strategy' through a new Senior Ministry for Economics, Business, and Work.

It is long overdue to recognise that Small Businesses - from single person owner / worker enterprises to those employing several 100s of workers - should have access to a non-profit making bank which knows their local area and can offer the full range of business advice as a 'one-stop small business service'. Each UK Nation and English Region will have a designated 'Regional Bank' providing Business Advice and Financial Services for Start-Up, Growth, Development, Sale, and Winding-Up of small businesses which are located (and mainly operating) in a particular Region or Devolved Nation.

After initial set-up costs Regional Banks will become self-financing not-for-profit organisations with Boards of Directors appointed by their respective National First Minister or Regional Mayor. Regional Banks will be supported and regulated by the Bank of England and will be able to offer small business loans at the most competitive interest rates possible i.e. Base Rate Plus*.

[* Base Rate plus a small margin for administrative costs and risk]

This area of policy is a response to the need to support UK economic growth throughout the UK and to recognise the importance of small businesses to the growth strategy and to the success of the whole UK economy.

Policy Summary No. 7

High-quality employment established as the norm

The ongoing cost-of-living crisis is a timely reminder of the vital importance of high-quality employment for the future of stable families and for the future of the British economy. Jobs which pay enough for individuals and families to live their most useful and productive lives, and to be fully participating members of a community, require skilled workers.

A continuous supply of skilled workers necessitates government support for work-related training, retraining, and workforce development. It requires government organisations at central, regional, and local levels to ensure good standards of employment themselves, but also to prioritise enterprises offering high-quality employment in pay, worker benefits, training and so on whenever they procure goods and services from the private sector. It is also essential to check with HMRC that such contractors are fully tax compliant.

If all levels of government have high expectations of their contractors as employers this will promote improvements in business productivity through longer-term business planning, initial and ongoing employee skills training, and better staff management; this in turn will support the UK growth agenda.

Policy Aims

The twenty-one Policy Aims which follow expand upon and support the fulfilment of the seven Policy Summaries described previously and are the core of this plan.

1. Full tax compliance by individuals and organisations, and common treatment of all forms of personal income: wages, pensions, interest, dividends, capital gains, profits, rents, (large) gifts.

2. Revenue income will be balanced with revenue expenditure, with borrowing reserved for capital expenditure on projects which meet strict criteria for long-term economic viability and for improving the overall quality of life.

3. Income Tax and Employee National Insurance Contributions merged into a single tax called: Common Personal Tax (CPT).

4. A United Kingdom Central Government structure will support the 3 Devolved Nations of the United Kingdom and the 9 Regions of England - with substantial delegated powers and responsibilities for: Housing, Transport, Environment; Health, Social Care; Education, Skills, Culture; Policing, Justice; Business Development and Regional Economic Strategy.

5. Reorganisation of Ministerial Government Departments and the creation of 9 'Senior Ministries' of equal status, as follows:

    - Housing, Transport, and the Environment (HTE)
    - Health and Social Care (HSC)
    - Education, Skills, and Culture (ESC)
    - Home Affairs, Security, and Justice (HSJ)
    - Defence and National Emergencies (DNE)
    - Economics, Business, and Work (EBW)
    - Finance, Taxation, and Benefits (FTB)

- Foreign Affairs and International Relations (FAIR)
- Governance: Central, National, Regional, Local (GOV)

6. A UK Parliament of 400 elected MPs (with no House of Lords), 3 elected National Parliaments / Assemblies and 9 elected Regional Mayors and Regional Assemblies (all using Proportional Representation).

7. Social and economic policies will prioritise the development and support of children, younger adults, and families to build both a more successful UK economy and a fairer UK society.

8. Business and technological innovation will be supported and directed towards a sustainable yet prosperous UK economy.

9. All public investment decisions will prioritise organisations offering high-quality employment opportunities and workforce training, and will support the goal of greater social equality.

10. Science and green technologies will be directed at creating healthy work, home, and community environments in which measures of economic prosperity (such as GDP) and social development are a true reflection of national economic and social welfare.

11. Public investment programmes in housing, hospitals, schools, energy, water, transport, and communications will be more continuous and less ad hoc, promoting efficient planning, effective project management, and a high-quality infrastructure for the whole of the UK.

12. Public procurement, and enforceable building and environmental regulations, will focus on improvements to the sustainability, quality, utilisation, and affordability of Housing and the UK Built Environment.

13. Public services (such as the NHS and Social Care) will be funded to reflect their expected activity levels and their expected quality of service.

14. The Economics, Business, and Work Department will have a duty to promote 'long-term' efficiency and efficacy in all government departmental spending activity, including that of the Finance, Taxation, and Benefits Department, and to scrutinise all draft 'Treasury Budgets' to ensure a focus on economic considerations rather than on political expediency.

15. Access to high-quality: Housing & Amenities, Education & Training, Health & Social Care, Security & Justice, Public Transport, Culture, and the Environment will define what it means to be a citizen and resident of the United Kingdom. The responsibility for these areas of public and private endeavour will be shared between Central, National / Regional, and Local Government as appropriate to their respective responsibilities and scope.

16. Each Nation and Region will have a designated 'Regional Bank' providing Business Advice and Financial Services for Start-Up, Growth, Development, Sale, and Winding-Up of any small business located - and mainly operating - in each of these 12 domains. After initial set-up costs Regional Banks will become self-financing not-for-profit organisations, with Directors appointed by their respective National First Minister or Regional Mayor.

17. A clear predominance of high-quality employment - in which workers have sufficient income and employment security to provide for a family and to meet all reasonable living costs - will be a precondition for companies and other organisations being granted any public contracts whatsoever.

18. High-quality employment will be supported by 'Real Apprenticeships' and life-long state support for Skills Training.

19. Employers National Insurance Contributions will be replaced by a system of Employers Pension Contributions which will support an enhanced UK State Pension, from the Age of 65.

20. Employees National Insurance will be merged with Income Tax reducing the overall income taxes burden upon working people whilst ensuring that millions of affluent retired people contribute more to the public services (such as Housing, Education, Health, Social Care, Policing, and Public Transport) for which they have been - and often remain - the greatest beneficiaries.

21. The existence of short-term employment contracts and flexible hourly paid work contracts will be reserved for genuinely ‘seasonal jobs’ and ‘short-term projects’ and for the employment of students - whose main occupation is further and higher education study and professional training - and for pensioners - whose main income is from pensions, investments, and benefits but who wish to continue working.

How to Pay for the Plan

Fiscal Policy

UK fiscal policy has never been more in the spotlight than it is at the present time. This is because of historically high levels of government borrowing and high interest payments on the national debt; the toll on many people of the years of austerity and neglect of the public realm, and the ever-increasing demands on public spending and public services - directly and indirectly - related to Britain's large and growing older population.

Overall, the UK tax system must become more transparent, simple, and fair, with fiscal policies promoting sustained economic growth, high social mobility, and good public services and facilities, within a balance of revenue income and revenue expenditure. This aim will be supported by the following detailed fiscal policies:

1. Revenue income will be balanced with revenue expenditure (including the interest on the national debt).

2. Government borrowing will be reserved for investment expenditure on real projects that have been assessed as being economically viable and socially beneficial, and fully feasible within the available factors of production: land, labour, and capital.

3. Government money creation or liquidity creation measures (such as quantitative easing) will no longer entitle nor permit the payment of interest to commercial banking institutions.

4. A combination of monetary and fiscal policy will be used to mitigate the detrimental effects upon the asset-poor of property and financial asset price inflation related to government money creation or liquidity creation measures.

5. The common tax treatment of all forms of personal income both earned and unearned - that is wages, pensions, interest, dividends, capital gains, profits, rents, large gifts - will be delivered through a Combined Personal Tax (CPT) system.

6. Full tax compliance by individuals and organisations will be expected and rigorously pursued in the interests of fairness and lower tax rates for all.

Without access to the sophisticated taxation models and databases used by HM Treasury it is difficult to calculate the exact effects of any tax change. However, data and information derived from the Institute for Fiscal Studies, Tax Justice UK, the Intergenerational Foundation, and the Resolution Foundation has provided me with an estimate of well in excess of £100bn per year of additional revenue which could be raised through a combination of:

- the equalisation of personal income tax
- the closing of deliberate tax loopholes
- the unmasking and criminalisation of the use of offshore tax havens
- the prohibition of using trusts for tax avoidance purposes by settlors
- a determined effort to reduce the UK tax gap (of some £47bn) by 50%

But for the time being, let us limit ourselves to raising an additional £70bn annually in tax revenues; and let us keep the promise made in the Labour Government's 'Change' manifesto by not increasing the rates of income tax, national insurance, or VAT. So here's how we could do this:

- Charge National Insurance on Unearned Income £30bn
- Equalise Capital Gains with Income Tax Rates £12bn
- Charge Value Added Tax on Financial Services £8bn
- Halve the Tax Gap by expanding the HMRC Service £20bn (net)

This £70bn of additional annual revenue is the equivalent of the UK Defence Budget for 2026-27, and could be used to do all the following:

- Establish a National Care Service
- Fund the set-up costs of political devolution (as proposed in this plan)
- Abolish interest payments on Student Loans
- Increase the Defence Budget

A Common Personal Tax (CPT)

In the interests of equality and intergenerational fairness alone, it is high time for all forms of personal income: wages, pensions, interest, dividends, capital gains, profits, rents, and large gifts - that is, both earned and unearned income - to be treated the same way for tax purposes, and for Employee National Insurance contributions to be fully merged with Income Tax. I have long proposed that the very term 'Income Tax' be replaced as 'Common Personal Tax' (CPT) to allow for the common treatment of all forms of personal income taxation and their related allowances. The collection of income tax under a CPT system would be more fairly spread between people with different income types, different work patterns, and of different ages.

CPT will have a Common Personal Income Allowance (CPIA) below which no tax is payable at all. Above the CPIA limit, tax would be payable at a basic percentage rate and at a higher percentage rate in a similar way to income tax at the present time. CPT would mean that there was no longer a distinction made between working income and retired income, enabling retirees to contribute their fair share of income tax revenue - but only, of course, those retirees who continue to have an annual income level above the prevailing CPT tax threshold.

The argument often made is that retired people cannot afford to pay income tax and national insurance contributions; however, I would argue that today many working people cannot afford to do this either - yet they still must! To partially address this issue it is proposed that there is a substantial increase in the basic rate and higher rate of personal income tax allowance to £15,000 and £55,000 per annum respectively by the 2028-29 tax year. In this way, no-one will start to pay any form of income tax until their income reaches approximately 60% of the minimum wage for a full-time worker.

In addition to this reform of common personal taxation, universal pensioner benefits - except for free medical prescriptions, eye and hearing tests - should be targeted at ‘state-pension-dependent’ pensioners and not at the several million higher-income / asset-rich pensioners who now represent the single most affluent social group that has ever existed in the UK.

If the basic rate of CPT were set at 28% (20% income tax plus 8% for NICs) and the higher rate was set at 48% (40% income tax plus 8% for NICs) this would be unfair as CPT would not contain the Upper Earnings Limit and 2% Additional Rate which currently applies to Employee NICs. Therefore it is proposed that the initial basic and higher rates for CPT be as follows:

- CPT Basic Rate 28% [reducing to 25% by 2028-29]
- CPT Higher Rate 45% [on all income above £55,000 p.a.]

It is further proposed that as soon as it becomes affordable the CPT Basic Rate should be reduced to 25% - if possible, by 2028-29. For the avoidance of doubt, the Higher Rate CPT is intended to fully replace both the current 45% Additional Rate and the Personal Allowance Taper, in keeping with the principle that any increase in personal income should result in the recipient retaining (after CPT) a clear majority of that additional income. CPT makes the taxation rates of large numbers of affluent retired people fairer and more sustainable. CPT also simplifies employment taxation for all employers and reduces personal tax levels for the owner-managers of many small and medium-sized businesses. But above all, CPT will make work, work-related training, and professional career development more beneficial for working people at the same time as promoting economic growth.

Business Employment Taxes

A Common Personal Tax (CPT) system provides a useful opportunity to reform business employment taxes and to discontinue the administratively costly Employer National Insurance Contributions system. In the second quarter of the twenty-first century it is time to recognise that the original funding link between National Insurance contributions and the provision of welfare services no longer exists. So instead of Employer NICs, it is proposed to set up a new system of Employer State Pension Contributions (EPCs) to be collected at a level which would fund most of the cost of a revised UK State Pension, with an annual benefit level of £15,000 - as soon as it becomes affordable - for all qualifying people from Age-65. For simplicity, all employers would pay a set fixed percentage of the value of each employee's monthly gross pay and submit this monthly to the HMRC. For information, this revised UK State Pension would permanently replace the pension triple lock and would rise in line with any percentage increase in the median wage.

The fixed percentage figure of the EPCs should be set at a level to raise a similar amount of revenue to current Employers NICs (£144bn in 2026/27), but with no nil rate for lower salary earners - and no salary cut-off point for higher earners - EPCs will be set at a significantly lower percentage point than the 15% for current Employer NICs. Importantly, the revenues collected from EPCs will be earmarked (hypothecated) for the purpose of funding most of the costs of the revised UK State Pension. The overall costs of this reform for employers would be neutral but there is scope with EPCs to improve upon the current Employer NICs reliefs offered to small businesses employing very few staff.

The replacement of Employer NICs with EPCs would also reduce the tendency of some employers to structure their staffing around employment tax considerations rather than strictly commercial business considerations; for instance some businesses employ a higher proportion of part-time staff than is optimal for their operations and in the process, they deny full-time employment to some staff who would wish to work more weekly hours!

Wealth and Property Taxes

In the UK and elsewhere there is currently increasing interest in the case for a generalised wealth tax. Given the increasingly 'windfall' nature of wealth accumulation this is very understandable. My preference, however, is to tax all personal income fairly and comprehensively and to prevent the very rich from disguising their personal income by attributing personal expenditures and lifestyles to the costs incurred by a private holding company, or as being financed by a company loan to themselves. If this doesn't work, then the rich need to understand that there is no alternative but for the UK State to tax wealth ownership itself and to make aggressive tax avoidance a criminal offence. As a principle, there must be some benefit for all members of society from the income accrued from private ownership of significant wealth.

Turning now to domestic property: Due to the finite nature of land and its special role in economic and social policy, and the lack of affordable housing in the UK, there is an urgent need for a new approach to the taxation of domestic property.

It is long overdue to make taxation on domestic property more proportionate to its value and to abolish our highly regressive system of Council Tax. In addition, property-based taxation needs to be simple and should encourage mobility within the housing market to make better use of the volume of the existing housing stock at any point in time.

There have recently been several proposals in this direction. For example, Professor John Muellbauer has suggested replacing the top two Council Tax bands with an annual wealth tax of 0.5% and the introduction of a land value tax of 1% on the value of farmland, forestland, and unoccupied land (on excess value above £40,000 per hectare).

My own preference is to abolish both Council Tax and Stamp Duty Land Tax on all domestic properties, and to replace them with a Proportional Property Tax (PPT) calculated as a percentage of current market values*. This percentage is likely to be 0.5% but an exact figure cannot be provided without using HM Treasury modelling software and this is not available to me. PPT would be charged to the owners of all domestic properties and not to their tenants / renters; however, some or all the cost of PPT will of course be reflected in the private rents charged by landlords.

Rents charged by council and social housing landlords will reflect the need for councils and housing associations to pay PPT on the properties they own. For clarity, a system of PPT does not exclude any type of householder from making their fair contribution to the PPT revenue pool and all householders will continue to contribute to the costs of local council services; to suggest otherwise would be mischievous in the extreme.

[* Current market valuations of domestic properties should be made by an approved person/body within a period of 12 months of the PPT assessment.]

To reduce the number of empty homes in the UK the proposed PPT would be doubled after each 6-month period in which a property is left unoccupied, unless and until it is purchased by a local authority for redevelopment as a council house. Second, third, and subsequent homes would face a PPT of 1% and would, upon sale, be subject to the same Capital Gains Tax which would be applied under the terms of the previously discussed Common Personal Tax.

The proposed PPT would be collected centrally with local unitary authorities funded through a revised nationally agreed funding formula. Some of the PPT revenue collected by central government should be earmarked to help local authorities initiate a substantial and ongoing programme of council house building and refurbishment* and to improve public amenities. In this way relative house price inflation and relative private rent inflation will be limited as it was between 1950 and 1980.

[*That is: proper ‘council houses’ let by local councils and not the so-called ‘social housing’ let by ‘housing association charities.’]

The Proportional Property Tax (PPT) will constitute a substantial disincentive to own second and subsequent homes, thereby ensuring that the existing UK housing stock is much better utilised, reducing some of the need to build new homes on greenfield land and its related environmental damage. Where second and subsequent homes persist, communities will be reassured that multiple homeowners are making a significant additional contribution to central and local government finances.

Overall, this reform of domestic property taxation would achieve a more proportional taxation of the existing and future UK housing stock, encourage downsizing, improve employee mobility, increase productivity, and increase social mobility, thereby promoting economic growth and higher government tax revenues.

Inheritance Tax should be a Gift Tax

Although it is not defined as a wealth tax as such, Inheritance Tax (IHT) has some of the features of one and is the nearest thing to a wealth tax that we currently have. To support the aim of intergenerational fairness, IHT should be reformed under the nomenclature of 'Gift Tax,' to better reflect the nature of passing on an inheritance. Inheritance is not mandatory so why not call it what it really is, that is, a gift from a deceased person's estate? The newly defined Gift Tax would incorporate two categories: Living Gifts and Estate Gifts. This would also acknowledge the fact that lifetime gifts are often used by wealth holders as a device to avoid potential IHT liability later. The size of any gift would be defined in terms of its unencumbered or net value.

To make Gift Tax more progressive than IHT, the nil rate band should be reduced. I propose that the Gift Tax should allow for untaxed gifting of up to £100,000 for an Estate Gift and £20,000 (in any one year) for a Living Gift. However, I also propose that the Basic CPT Rate applies - and not the Higher CPT Rate - for the purposes of Gift Taxation. In the case where a gift is in the form of property or a tangible asset and the recipient has insufficient funds to pay it, then the payment can be deferred until such time as the asset is sold or passed on. This would incur a rate of interest based on a measure of general inflation - but no more than this. Gifted family heirlooms, such as high value jewellery and art works, would be exempt from Gift Tax, as such, but as soon as they are sold or re-gifted outside of the family, or otherwise used for commercial purposes, they would immediately be subject to Basic Rate CGT on the full sale price.

Replacing Business Rates with a Social & Environmental Charge

There is an urgent need to rebalance the taxes paid by physical and virtual businesses, and especially between high street and online businesses. This should include the abolition of Business Rates and their replacement with a Social & Environmental Charge (SEC). There will clearly be a need to create the necessary criteria upon which to make each individual SEC judgement as well as a decision about the overall level of intended tax revenue from this form of business taxation.

The starting point for the calculation of SEC could be the notional land value for the business premises, but the intention should be for businesses with a relatively positive social and environmental impact to enjoy a lower charge and for businesses with a relatively negative social and environmental impact to bear a higher charge. Importantly, this system should be designed to provide an incentive for all businesses and all organisations to improve their social and environmental impact.

The SEC should be designed to extract more taxation from businesses with low employment to turnover ratios, with high levels of pollution (e.g. CO2 emissions and electromagnetic radiation), that cause traffic congestion, which are considered a public nuisance, which cause local power outages, or which damage the appearance of the natural landscape or urban landscape. By way of example: this will result in large out of town warehouses and data centres paying significantly more tax whilst independent high street shops will pay less tax than under the current system of Business Rates.

Corporate Turnover Tax

With respect to big business, there is a pernicious problem of large overseas based corporations being allowed to pay their taxes in their home country (or even in a third country) and not to the UK Government. Therefore I propose a ‘Corporate Turnover Tax’ to be based on the amount of business turnover or sales which an overseas corporation conducts in the UK. I suggest that Corporation Tax payable within the UK continues to be set at a competitive rate - though not at the lowest rate offered internationally - but that Common Personal Tax rules must apply in full to any corporate profits which are distributed to UK resident business owners and shareholders.

Value Added Tax

It is the case that many items purchased by consumers are zero-rated for the purposes of Value Added Tax (VAT). Notably, this zero-rating applies to most food and drink, children’s clothing and footwear, and to financial services. On the surface this is supportive of lower income families, until you realise that the greatest beneficiaries are higher income individuals able to buy high value food and who use a wide range of financial services. I therefore suggest an end to zero-rating on these items and other items which are not for medical or care purposes and for which there are no excise duties payable.

Instead, and importantly, I suggest that some of the extra revenues that will accrue from this measure are used in full mitigation to low-pay individuals and to families with children, through a significant increase in Child Benefit, an increase in the Child Element within Universal Credit, and by extending universal free school meals to all children until the end of their primary school education (Age 11); and finally, by reducing the proposed CPT rate from 28% to 25% within the same Budget.

A New Direction for Fiscal Policy and Taxation

The changes to UK fiscal policy and to specific taxes detailed in this plan, is designed to achieve the following outcomes:

1. Earned income and investment income treated in the same way to end the perverse bias against working people within the personal tax system.

2. Personal taxation and some aspects of business taxation simplified and made less susceptible to tax evasion and tax avoidance.

3. Increase the level of tax revenues to improve public services and to lower the costs of government borrowing and investment borrowing.

The net effect of the reforms to personal taxes will be to reduce the tax burden on lower-income / asset-poor people and upon the more deprived regions of the UK. Higher-income / asset-rich people will contribute more but this will help to redress the extraordinary tax and benefits imbalance which has favoured affluent and retired people throughout this century and before that.

The Four Pillars of British Society

1. Housing and Local Amenities (including Public Transport)

The UK lies in the Northwest of Europe and is subject to a highly variable annual climate cycle in which there is no chance for individuals to thrive without access to decent housing they can afford to live in. In turn, decent affordable houses need to be located close to good local amenities such as public transport, schools, shops, roads, parks, libraries, and sports centres. Most essentially, new houses must be situated in areas which enable their working-age occupants to have good access to a variety of employment and business opportunities.

A report published by the Resolution Foundation (25.03.24) summarises the nature and particular features of Britain's housing crisis, as follows:

'*The UK is one of many countries that considers itself to be in the midst of a housing crisis. But a comparison of housing costs, floorspace, quality and wider price levels across countries reveals that households in Britain are paying more for less, and that our housing stock offers the worst value for money of any advanced economy.*'

When we investigate more deeply, we find that the UK's housing crisis is multifarious and relates to individuals and households who:

- find themselves, quite literally, without any accommodation;
- are reluctantly obliged to live in someone else's home or even with an ex-partner;
- are forced to live in accommodation whose size, configuration or location is inadequate even for the most basic needs of their household;
- live in accommodation that is superficially adequate for the needs of their household, but which is a health and safety hazard due to poor quality construction and maintenance;
- are forced to pay disproportionately high costs for their accommodation when compared to their incomes and prices in general.

No identification of a social crisis is sufficient without recognising which social groups and which demographic cohorts are more likely to be suffering in that crisis. In the case of the crisis in UK housing, the owners of property - disproportionately older and retired people - have seen the value of their homes increase way beyond the levels of general price inflation and wage increases, whilst renters and the homeless - disproportionately younger and working people - have seen the prospect of home ownership being pushed ever further into the distance whilst their rental costs take up an ever higher proportion of their incomes.

If we were to assess the size of the UK population against a measure of the total bedroom space available in UK homes, then there is probably already enough housing to go round. This does not mean of course that government policy should make it impossible for people to provide themselves with additional space or to own a second house; the problem has been that successive British governments have chosen to do the exact opposite. Since the 1990s, monetary and fiscal policy has been used to support house price inflation whilst large property developers have used their dominant market position to hold on to land with planning permission until those land prices rise; and all of this at the same time as local councils being prevented from building - or at least unwilling to build - new council houses on any scale. All these factors have served to promote housing as a safe and profitable investment and, in turn, has encouraged the hoarding of houses and surplus living space by wealthier people, exacerbating the housing shortage in the process.

The utility derived by an individual from owning private dwelling space is in large part dependent upon the state's provision of a whole raft of local and national public goods, including: the police and criminal justice system, fire and emergency services, roads, and transport infrastructure, building and planning controls, environmental services (like flood prevention schemes and controlling wildfires), refuse disposal, and even national defence. Indeed, would any rational individual wish to own real estate in a country which did not have most - and probably all - of these public goods?

It doesn't take much imagination to see how the economic value of any real estate or property asset would be hugely and adversely effected by the lack of these publicly funded services; and yet these public services are provided through the taxation paid by all income earners, many of whom today will never be able to buy property themselves. Therefore the greater the size and value of a private home, the greater is the 'public subsidy' to its owners and, hence, the need for government to acknowledge the advantage they are bestowing upon those who own private housing compared with those who do not.

This therefore is the background to the proposal for a Proportional Property Tax (PPT) and for the abolition of both Council Tax and Stamp Duty Land Tax, as detailed earlier in this plan.

Notwithstanding the argument made earlier about how we define housing shortages, it is a fact that some existing housing is now located in the wrong place given social and economic changes during the past half-century. It is therefore obvious that part of the solution to the UK housing crisis can only be addressed through new build properties, and this will inevitably involve private sector property development companies and construction firms.

Re-establishing the former status of local councils in their role as 'the local planning and housing authority' and instigating an ongoing programme of council house building and refurbishment, would serve to stabilise private house prices and act as a break on the ever-increasing levels of private rents in recent decades, as indeed it did in the 1950s, 1960s, 1970s, and 1980s when the 'Baby Boomer Generation' and their 'Silent Generation' parents first needed a family home. This new and refurbished council housing needs to be better integrated into socially diverse communities than was often the case in the past, so as to avoid the problem of isolated estates and ghettos which came to characterise many large council house developments of the 1950s and 1960s. Council house residents must have good access to roads, public transport, and employment opportunities in areas that can attract business organisations. Above all, the right of a tenant to buy a council house must be determined by the council housing authority itself and must only ever be granted if the sale proceeds (based on realistic market prices at the time of sale) allow the council to build or otherwise acquire equivalent replacement property as part of a coherent public housing strategy.

2. Health and Social Care (HSC)

A range of policies since the 1980s have combined to increase the size and longevity of the UK's older population, and, in the process, they have created an insatiable demand for health care (in particular) and for state supported social care. In addition, there has been a marked downturn in the health of younger generations, particularly in relation to mental health. This has led to an increasing mismatch between public funding levels and the demand for health and social care services.

So how should we as a nation deal with the UK wide crisis of under-funding and over-demand in health and social care? Firstly, we should make a long-term national commitment to match the very best funding levels achieved by our most comparable European neighbours - namely, France, Germany, Italy, and Spain - in the resources we devote to health care and to state provided social care, measured in terms of the proportion of our respective national incomes allocated to health and social care. This would lead to approximately a further £35bn (in today's money) being progressively added to UK health and social care budgets by 2035. [Note that £25bn of this total is already provided for within this plan.]

In return for this considerable additional funding commitment there must be a better focus on long-term planning and value for money in the Department for Health and Social Care, the National Health Service, a new National Care Service, and in Unitary Local Council community-based health and social care services. However, we must all recognise that even within this new and much more generous funding methodology, any UK government will still be faced with a requirement to ration health and social care services.

Surreptitiously of course, it is the case that rationing goes on in health and social care services already, but much of the resulting service prioritisation is currently executed in highly unacceptable and perverse ways; such as:

1. a postcode prioritisation of HSC services and treatments which favour some geographical areas over others (largely for political reasons);
2. the sharpest elbows (which includes family pressure and persistence) garnering as much of the scarce HSC resource as possible;
3. first-come-first-served (e.g. which ambulance gets to A&E first);
4. clinicians being forced into clinical judgements which are resource or budget driven;
5. hospitals, GP surgeries, local authority public health and social care departments all given insufficient or inadequate budgets, staffing, and facilities to fulfil even statutorily prescribed service requirements.

This ad hoc arrangement has the cynical 'advantage' for UK politicians that they never need to acknowledge the fact of health and social care rationing in Britain. This could be labelled the 'British model of health and social care rationing' and it reflects our political class at its most cowardly. It also means that some people in advanced old-age receive successive, and continuous life-extending medical treatments whilst some children wait for treatment that would give them a chance to properly begin their lives. It is time for us all to grow up, to recognise some less worthy features in our national culture, and to be more honest about the choices we need to make; that is, formally rather than informally, and transparently rather than covertly.

As a first step, the Department for Health & Social Care (DHSC) should produce a workable range of possible options for the formal rationing of their services that are concomitant with a range of possible government revenue and capital funding allocations. The British people should then be consulted via 'a national conversation,' using on-line surveys, media debates, and local meetings, as to their health and social care service preferences within these budget scenarios. The results of this detailed consultation should, in turn, be used to inform government and parliamentary debates on the issue. It is then the government's responsibility to formalise a Health & Social Care

Priorities Policy, so that even a much more generous health and social care budget - i.e. the best of any larger western European nation - is not itself overwhelmed by patient demand.

It was very noticeable during the Covid-19 Pandemic - without the possibility of any public consultation - that a very much more extreme form of NHS rationing was imposed in the UK, and that the government at the time was more than willing to prioritise Covid-19 disease above cancer, stroke, cardiovascular disease, and virtually every other type of medical condition. However, the net effect of the UK government and parliamentary response to Covid-19 - as I believe is much of our current 'informal' NHS rationing policy - was to greatly prioritise the needs of retired and older people, and particularly the influential higher-income / asset-rich, at the expense of the middle-aged and working population, and to the huge detriment of children and young adults.

The task of improving the health of the UK population in general, and of our children and younger generations in particular, is not only about increasing health care resources or changing health care priorities. A good example of what I mean is the lack of action to date by the UK Parliament to tackle the damage to physical and mental health caused by the scourge of ultra-processed foods (UPFs). After a short period of consultation the government must put before the UK Parliament a set of legally enforceable target dates by which it will become a criminal offence for food industry company chief executives and directors to produce or sell UPFs.

The UK Government, under the premiership of Andy Burnham, have now committed themselves to finally resolving the crisis in UK social care and to making policy decisions by the summer of 2027. This is very good news but of course it will be a difficult decision because any improvement to the generosity of social care provision - and any improvement to the pay and conditions of social care staff - will cost many £billions. For example, the Health Foundation believes that if the government were to cover the costs of everyone who currently receives adult social care provision in England it would require additional funding of some £18.5bn annually by 2035. But of course if social care really was free to the user, in the same way that health care is, then this would encourage much greater demand requiring annual additional funding of perhaps £35bn by 2035 and a total annual social care budget by this time of £70bn for England alone.

It is important to recognise that approximately half of the current £35bn adult social care budget (for England) is allocated to the care of severely disabled working-age adults; but what would drive most of the increases in social care costs previously mentioned would be the extra demands coming from the over-65 population and, in particular, those in advanced old-age (i.e. over-85). I would suggest that it is the exceptional propensity of the old-age demographic to increase social care costs going forward which needs to be addressed head on in any recommendations on this issue.

My first recommendation has to be, that a reprioritisation of health care services results in more resources being devoted to improving maternity health care throughout the NHS, to avoid some of the lifelong social care costs which result from preventable mistakes and tragedies in maternity care (a 20% increase in the last decade). It is difficult for me to contemplate additional public funding for adult social care without first considering the horrific human cost and vast social care funding implications of inadequate and poor maternity care.

My second recommendation is to uplift the pay and conditions of private sector care workers to what NHS 'healthcare support' workers receive and thereby achieve a National Care Service in terms of common employment conditions for public and private sector carers. This will cost an estimated £14bn per year, but the government is committed to clamping down on the supernormal profits made by some care home groups and domiciliary care providers and savings here could pay for a significant portion of this. I think this recommendation, therefore, could be achieved at an additional annual cost of £10bn and not £14bn. Once the government commits to this level of additional spend it has the means to create a National Care Service based upon nationally registered carers, with many more of them (as in the past) employed by local authority social care departments. This would take much of the profit element out of the social care industry which would then become a service provided largely by local authorities, smaller independent care homes, and not-for-profit charities.

My third recommendation is to exclude a total of £100,000 of assets and a total of £25,000 annual income from any consideration of a recipient's ability to pay towards their social care costs. Any assets above £100,000 and any annual income over £25,000 (equivalent to the full-time minimum wage) would invoke a joint capital and income assessment of means test using a sliding scale of contributions. The more the asset and income limits are exceeded the higher will be the contribution towards care costs expected from the care user.

The calculations will be based on the aim of the state of recovering one-half of the overall costs of social care; this means that the state will fully fund the remaining half. Note, however, that any attempt by a recipient or their family to disguise their assets or their annual income - for example by using trusts, making false income declarations, or by disingenuous gifting - will result in no financial support being offered to that recipient.

My fourth recommendation relates to the situation often referred to as the 'asset-rich / cash-poor pensioner scenario.' In such cases the government needs to make it much easier and cheaper for pensioners to borrow money against the future sale of their house (or other property asset) to enable them to pay for their residential care costs or domestic care costs in real time.

With the best of the information available to me at the current time, I believe this set of recommended social care reforms will require up to 25bn per year in additional government funding by the year 2035. As previously explained (see Pages:19-20) this will be paid for through the collection of additional tax revenues and will finally enable the setting up of a National Care Service worthy of the name. It should be noted that - unlike the NHS - the NCS will never be a service that is 'free at the point of use' for all recipients of social care. The reasons for this are as follows:

1. the inordinate burden which would be placed on the general taxpayer from a system of universal free social care;
2. the intergenerational unfairness of retirees and pensioners being able to use the social care system to preserve and even increase their wealth - and indeed the wealth of their inheritors - at the expense of younger and working-age generations;
3. it should not be the role of the state to protect the wealth of the advanced elderly who have already had long - and often NHS extended - lifespans.

Finally, and very importantly, these recommendations for social care would take huge pressures off the NHS and improve service quality in both primary and secondary health care settings throughout the UK.

3. Education and Training

Education and Training provides a huge opportunity to positively influence the development of children and young people and to maximise their work and life potential in the medium and longer-term. It is critically important at this time in our nation's journey that Education and Training are directed and supported to reverse the trend of declining economic competitiveness and declining social mobility in the UK. We need to understand that in the 'post free market' and 'post global' economy of the twenty-first century there is once again a duty upon government to ensure that UK citizens have a variety of opportunities to make a good living throughout their working lives.

This duty can only be realistically fulfilled by better state support for education and skills training for children and for working-age adults, and by ensuring that young people start their working lives with the most relevant skills and qualifications to enable them to have high-quality employment or, at the very least, the promise of future high-quality employment. In addition, the triple whammy of an ageing population, reduced birth rate, and exit from the EU's Freedom of Movement regulations means that there is now a shortage of skilled labour in the UK. A more skilled and technologically able workforce will be an essential component of all UK economic policies going forward.

In terms of specific education and training policies, I recommend the following:

1. All young people to have access to vocational education and vocational skills training options between the ages of 14 and 19.
2. Abolish interest payments on all current and future Student Loans.
3. Use the opportunity of a falling birth rate - and related falling school rolls - to reduce class sizes in state funded schools.
4. Create more effective state-supported incentives for small and medium-sized employers to provide their employees - across a range of ages - with industry recognised real apprenticeships and other skills training.

In addition to these immediate policies there is an imperative to address the funding of higher education in the medium term. The aim should be to remove all tuition fees for students on an agreed list of higher education courses/places deemed to be essential for the future economic prosperity, cultural inheritance, and social good of the UK; this would be linked to a formal commitment by funded students to work in the UK within a relevant area of employment for a prescribed period of years. Tuition fees would still apply to higher education courses which fell outside of the agreed list of funded courses/places (but see 2., above).

4. Security and Justice

If our people do not feel safe, secure, and protected from violent crime, drug crime, digital crime, organised crime, and from the social and economic damage caused by tax evasion, racketeering, and fraud then all other personal freedoms and social policy support are diminished or even rendered meaningless. If a young woman cannot safely travel to her place of work without fear of intimidation and be able to go about her daily business without threat and harassment then having a flat to live in, or good access to a GP, or good work-based training and career development opportunities will all be severely devalued. If masked gangs of armed shoplifters constantly threaten a shop owner's life and livelihood, it doesn't much matter to him that his local hospital waiting lists are coming down or that his son is doing well at the local high school.

Affluent people - including many retirees - can much more easily evade crime by choosing to live in safer places, by traveling in private cars and taxis, by engaging in more salubrious forms of recreation, and by building a support network around themselves of similarly advantaged people. So any shortfall in police numbers, any backlogs in the criminal justice system, any lack of prison places for convicted violent criminals, and any lack in the resources needed to tackle crime and fraud is far more likely to disadvantage ordinary people.

A society with a reputation for good policing and public security, and for fair and expeditious justice, reduces the fear of becoming a victim of crime and is very attractive for business investment and relocation. An effective system of security and justice, therefore, is a major factor contributing to high levels of employment, business success, social wellbeing, and economic growth.

When taken together, what I have described as the 'Four Pillars of British Society' (Housing, Health, Education, Security) have the power to improve the economic and social wellbeing of all UK citizens and residents and, in particular, are key to levelling up the life chances of people from lower-income / asset-poor backgrounds. Should the reader have any doubt about this just ask yourself this simple question: 'How much time, effort, and resources do the most affluent people in Britain commit to their own and their families' Housing, Health, Education, and Security needs?'

Reorganisation of Government Departments

To achieve more effective and efficient governance of the UK, and its nations and regions, there is a need for more devolved powers and for rationalisation of our central government organisation. It is unusual for any manifesto to include the topic of government restructuring, but our current arrangements have become so inefficient, outdated, and centralised that they are hugely contributing to Britain's declining economy and society. The objective of creating fewer, larger government departments reflects the need to better coordinate the increasingly interconnected work of departments and to address the pitiful deceit that any Prime Minister - even when ably supported by a First Minister - can or even should stay on top of everything that happens across the whole of Government. It is envisaged that the size of the Cabinet would be reduced from 28 members to 15 members, and that there will be fewer ministerial posts overall; however, ministers in the new structure will carry more authority and more responsibility at their respective levels of seniority.

A smaller but more senior cabinet team will be able to get more business done and the newly restructured 'Senior Ministries' will better attract proven talent to government roles which can really make a difference. There will be two grades of Government Minister, namely, 'Senior Minister' and 'Minister.' The idiom of 'Junior Minister' will be dropped in the interests of making every ministerial position a meaningful role of significant status and responsibility. If a ministerial role does not have this level of responsibility, then it will not be deemed to be a full ministerial position, and the role will be subsumed within another post. Similarly, the nomenclature of 'Secretary of State' will be discontinued as it does not give sufficient emphasis to the level of responsibility and managerial seniority which is - or certainly should be - inherent to such a major 'leadership' role.

The new structure of nine 'Senior Ministries' will enable more efficient and effective government and encourage speedier yet more comprehensive decision-making. It will also assist policy implementation and competent day-to-day management of the country. So why here and why now? This proposal speaks to the urgent need for reform and modernisation across the British system of government; it links to the devolution agenda; it proves there is a willingness to change how things are done in government and is one way of helping to make ‘Post-Brexit Britain’ so much more successful than it has lamentably been to date. The new structure necessitates a very strong overall strategy from the party of government and for its leader (the Prime Minister) to keep their ‘senior team’ on the same page. Interestingly, and in the wider interests of democratic politics, it also enables the Shadow Ministerial Team to develop its own alternative integrated policies for an increasingly interconnected policy agenda. The raison d’etre for each of the proposed new ‘senior departments’ is as follows:

Housing, Transport, and the Environment (HTE)

Housing & Amenities (as previously explained) will be core to the work of this new Senior Ministerial Government Department but why is Transport and the Environment included here? People live in houses, but they don’t stay in them all the time. They need to access different physical locations for education, work, shopping, NHS appointments, and leisure and family activities. So Transport is key to how they can achieve this. Therefore, transport policies should closely relate to the needs of households and to the various amenities which people need to access. To ensure this, there needs to be a policy overview between Housing and Transport.

Similarly, Environmental policies (including those relating to Farming, Fisheries, Food, and Climate Change) cannot be effective without close reference to Housing and Transport policies. All three departmental areas need to better complement one another, but this requires a departmental structure which encourages this to happen. Taken in its entirety, the scope of the HTE Department would allow for greater efficiency and effectiveness in policy making and policy implementation, and this in turn will make a huge positive difference to the life of the nation and to the sustainability agenda.

This new department will attract an extremely high calibre of politician (possibly with relevant previous professional expertise) who might see the leadership of such a ministry as the highest calling of their professional career and political life, rather than merely as a stepping stone to No.10!

Health and Social Care (HSC)

Although the Health and Social Care Department (DHSC) already exists, it most certainly is not yet fulfilling the wide-ranging role first signposted by its change of nomenclature in 2018! The Social Care component has always been the poor relation in the work of the DHSC but now with the Casey Commission Report due in July 2027, I am much more hopeful for a better complementarity of the two services in the not-too-distant future. With DHSC recognised as a Senior Ministry there would be more influence brought to bear to implement the reforms to social care which were addressed in the 'Four Pillars of British Society' section of this plan.

However, at the present time social care remains under-funded and under-provided for, when compared to any realistic assessment of need. This lies at the heart of so much of the inefficiency which is imposed upon the NHS. Whilst there is clearly a more general ongoing issue of over-demand / under-resourcing in the NHS, it is an act of policy madness that hugely expensive acute hospital beds are blocked by people who don't have an acute medical need but for whom there is no package of less expensive social care available.

But as well as a lack of political courage over many years to solve this problem there is another issue: the tradition of health care being a national service and social care being a local service. The answer is to create a National Care Service but one that is organised at a regional and local level. This will require more active and better resourced Unitary Council Social Care Departments supported by a Regional Government Executive function, as a link between the DHSC and localised social care provision.

If ever there was a political leader who deserved the nomenclature of Senior Minister, surely it is a politician who is willing to take charge of the enormous responsibility of the NHS, a new NCS, and of a DHSC Budget which is guaranteed never to be sufficient!

Education, Skills, and Culture (ESC)

It is very difficult to separate education from skills as they are so intertwined at every age and at every level of learning. However, there is a need to articulate a governmental responsibility for improving 'workforce skills' due to the absolute economic imperative of increasing the relatively low level of UK productivity. But why is Culture (namely: Digital, Culture, Media & Sport) included here?

There is an obvious link between education and culture, and in our digital age they are increasingly interconnected. The new Education, Skills, and Culture Department will reflect this fact but also an even more profound truth about post-industrial societies, namely, that learning, culture, and leisure become more interconnected! The best 'leisure experiences' are increasingly perceived as offering opportunities for learning and the best 'learning experiences' are often realised through leisure activities.

In a post-industrial economy many jobs are creative and service orientated; and most jobs and leisure activities now depend on digital technologies. Much of what we consume today are not physical requirements for life but rather psychological requirements for a quality of life. Our direct and indirect purchasing of such services better enable us to be participants in our local, national, and global human culture.

It is surely appropriate to give a high level of ministerial seniority to an area of government responsibility that lies at the heart of a nation's prosperity, cultural identity, and social cohesion.

Home Affairs, Security, and Justice (HSJ)

The separation of Policing and Justice at a ministerial level goes back to a reorganisation nearly 20 years ago (2007). Whilst this separation plays to the value we attach to the 'separation of powers' within a democratic state it has not proved to be successful in terms of strategic leadership. When we look at the state of the prison service today, or the problem of illegal immigration, or the challenges of modern policing, it is difficult not to see these policy areas as closely interrelated. Regarding the separation of powers issue, there is no reason why UK Judges cannot exercise their essential autonomy within the new proposed Home Affairs, Security, and Justice Department. Surely this is a professional and legal matter for judges and lawyers and not a matter of ministerial organisation.

Yet there is an obvious need to better coordinate the various branches of the Criminal Justice System to ensure that resources are better utilised and to address current backlogs between criminal charges being brought and cases coming to court. There is also a need to better coordinate policies for national border control, immigration, asylum, and justice. The DHSJ will be a challenging brief for any politician and most certainly it must be designated as a 'Senior Minister' role but, as in all the other senior ministries, a team of specialist ministerial appointees will be available to it.

Defence and National Emergencies (DNE)

The defence of the country is an obvious choice for a senior ministerial role, and, in an uncertain post-globalist world, there is a case for enhancing the resources committed to this area of government. However, much more could and should be achieved with the resources of personnel, equipment, transport, and logistics which are associated with defence.

Due to global warming and other accumulated environmental damage, the UK is increasingly subject to natural disasters and emergencies such as floods, droughts, hurricanes, coastal storms, forest and grassland fires, and so on. It would seem sensible therefore to formalise the responsibility for responding to such national emergencies once it becomes clear that local and regional emergency services are likely to be overwhelmed. At this point, the incident will be deemed a 'National Emergency' and be coordinated by the Department for Defence and National Emergencies. There will also need to be close working relationships and regular planning exercises between the DDNE and the DHTE.

It is not the case that all DDNE personnel will become generalists. Each part of the service will continue to have highly specialist staff; however, there will be roles and resources which are highly complementary to both services, and which will improve the capability of both. There are obvious implications of this change for the training of some military personnel and officers, but a fully constituted Defence and National Emergencies Service will lead to the armed forces being seen as a much more desirable career choice; and one which will offer a better range of career options for military personnel completing their commissions.

Economics, Business, and Work (EBW)

There is a big problem for governance systems in which the 'Treasury' is the sole source of economic policy development. The Treasury in the UK has an obvious immediate imperative: that is to be seen to be able to pay the bills of government and to raise taxation (revenue income) to ensure that all areas of public expenditure can be met on time. This imperative is a sophisticated and complex task and will often, understandably, take priority over the other department function of economic policy. In essence, we get short-term - often annually reviewed - tactical thinking at the expense of medium and long-term economic planning and a lack of the 'certainty' which business and public service organisations require to make sound strategic and investment decisions.

It is time to have a senior government department which focusses on developing policies to ensure UK productivity, sustainability, and prosperity into the future. The functions of Business, Trade, Energy, Work, Science, and Technology will be vitally necessary ministerial appointments within this department but are so interconnected that there will be much more synergy within a combined EBW Department led by a Senior Minister.

The Senior Minister for EBW will also have a special role to play in relation to the content of The Budget; i.e. to ensure that short-term political expedience is not allowed to derail longer-term economic planning and policy making. Importantly, the EBW Department will promote more long-term thinking and policy-making throughout the whole of government.

Finance, Taxation, and Benefits (FTB)

There can be no doubt whatsoever that the government department responsible for government finances must be designated as a 'Senior Ministry.' However, it is a mistake to give any single government department the power and influence currently enjoyed by HM Treasury, which under our current arrangements has almost become an alternative government.

Nearly all decisions made by the 'spending departments' of state must be cleared by the Treasury - and not just at the policy level but increasingly at the operational level too. Is it any wonder that, at the senior executive level at least, the Treasury has insufficient time or inclination to fully perform its economic policy development function or even its regulatory function over the UK's large financial sector?

The largest single area of government expenditure (even larger than the NHS) is 'Social Protection.' Social Protection is mostly made up of the following elements:

- State Pensions
- Universal Credit [including Housing Benefit]
- Disability Benefits
- Over-60s and Pensioner Benefits

Due to its scale and significance for taxation, no government department responsible for finance can allow Social Protection to be under the control of another department! That is why (in the current structure) it is usually the Chancellor of the Exchequer who makes announcements about changes to pensions and benefits and not the Secretary of State for Work and Pensions!

So it is time to admit that responsibility for pensions and other benefits should lie, and does lie, with the Treasury.

'Taxation' is perhaps the most obvious function of the Treasury, or any Finance Ministry, and there are two imperatives of Taxation:

1. To raise sufficient revenues to finance government expenditure
2. To raise this revenue in a way which best supports - and least harms - all other government policies

It is often the second aim of taxation which is not given sufficient attention in government due to the imperative of the first aim, and the all-consuming nature of the latest crisis or emergency in a UK political system which is essentially short-term focussed and short-term funded.

The problem of short-termism is further exacerbated by the extraordinarily powerful inclination of older affluent people in the UK to vote for policies which serve their immediate interests, leading to huge pressures on UK governments and oppositions to protect the interests of this influential demographic above all else. This results in large numbers of affluent pensioners being protected from taxation which they could so easily afford and given benefits they so clearly don't need. The proposals for a EBW Department (see above) is much more likely to lead to longer-term thinking and policy making within government as a whole; and the DEBW will provide an essential mechanism to ensure the implementation of all seven points in the Policy Summary at the start of this Manifesto, including the policy priority it gives to Children, Families, and Working People.

The proposed nomenclature 'Department of Finance, Taxation and Benefits' reflects the close relationship between Public Finance and Taxation and the fact that Benefits are, in essence, 'Tax Credits.' The DFTB will be headed by a Senior Minister who will lead a ministerial team comprising political roles such as (illustratively):

- Minister for Taxation
- Minister for Pensions and Benefits
- Minister for Budget Control and Budget Review
- Minister for Financial Regulation

So what is the political advantage of the proposed reorganisation of the Treasury? It is that in future, what we now call the ‘Chancellor of the Exchequer,’ will not be allowed to become a de facto alternative Prime Minister! This is precisely what has happened in every administration in the UK so far this century. It matters because the tensions and competition between No.10 and No.11 Downing Street degrades every other Cabinet role and reduces the amount of work that gets done across the entirety of UK Government. It has also been an extraordinary waste of expensive political resources.

Foreign Affairs and International Relations (FAIR)

The Foreign Office has long been seen as a senior ministerial role, but it is one that has been gradually reduced in importance since the 1990s, through Britain’s membership of the European Union, and the propensity for UK Prime Ministers to steal the limelight and media interest which comes from official foreign visits and international meetings of heads of state! Since Brexit, however, there is more work to be done and more decisions to be made as Britain can no longer make use of the EU Institutions and EU Civil Service to carry out a large chunk of its international relations work. There is also now an opportunity for a new UK government to use this role differently.

There will no doubt be expectations around NATO membership, the G7, the Five Eyes Anglosphere Countries, and to oversimplified characterisation of countries as ‘Pro-West’ or ‘Anti-West’ on the world stage. However, there is a need for the UK to recognise its challenges and limitations, and to better use its international role to support its own sustainability in an unpredictable world; and to better use its ‘sovereign nation’ status.

There is now a chance to build a more independent post-colonial status for Britain as an 'honest broker' which will encourage more trust, more trade, and more long-term opportunities in bilateral relations with other nations around the world. It is also important we have a mature and professional relationship with Russia and China which does not depend on agreeing with everything they say or do! We should recognise the danger of not accepting the inevitable emergence of a 'multi-polar world' in the 21st century - that is replacing the 'unipolar world' which was the result of the fall of the Soviet Union - and the danger of not recognising the value of cultural diversity in the world in the way that we value social and environmental diversity.

Leadership of the Department of Foreign Affairs and International Relations is an obvious Senior Ministerial appointment, which would be supported by several other ministerial posts relating to different regions of the world and to the vitally important function of International Development.

Governance: UK, Nations, Regions, and Local Government (GOV)

In a country with a population which has reached 70 million it is long overdue that we bring government closer to the people. A United Kingdom Central Government structure should continue to support the three Devolved Nations of the United Kingdom; however, it is proposed that the nine official Regions of England will now also gain substantial delegated powers and responsibilities for: Housing, Transport, Environment; Health, Social Care; Education, Skills, Culture; Policing, Justice; Business Development and Regional Economic Strategy.

Regional Mayors and Regional Assemblies (for regions of between 5 and 7 million people) will be elected using proportional representation, with the clear aim of optimising the effectiveness of public services and public administration whilst promoting democratic involvement to better identify and address regional and local issues. A Regional Executive will support the work of each Regional Mayor and their Deputies, and to handle the work which will be devolved from Central Government, which will result in smaller departmental teams of civil servants at Westminster.

The future of Northern Ireland is very much linked to the terms of the Good Friday Agreement, which we should continue to champion. In the case of Wales, there is an opportunity to negotiate further devolved powers but this needs to be realistic within the constraints of its geography and population size of 3 million. In the case of Scotland, there is indeed a little more scope for further devolution closer to fiscal independence; however, monetary policy, the currency, defence, foreign affairs, and sovereignty should remain under the control of the Central Government at Westminster. We could call our new policy for Scotland 'Realistic Devo Max,' but a powerful case will continue to be made against full independence for either Scotland or Wales.

Regional Government will be big enough to do important things yet still be close enough to people to better understand their local needs and the local economy. Regional Governments will have substantial devolved areas of responsibility within the priority public policy areas, namely:

- Housing, Transport, and the Environment
- Health and Social Care
- Education, Skills, and Culture
- Policing and Justice

Members of Regional Assemblies (MRAs) will be elected through a system of Proportional Representation (PR) to ensure maximum representativeness, and to hold Regional Mayors and their Regional Executives to account. For clarity, the nine English Regions are:

North East, North West, Yorkshire and the Humber,
East Midlands, West Midlands, East of England,
London, South East, South West

County Councils will be abolished, and the remaining District Councils will be reorganised into Unitary Local Councils to reflect the need to work closely with 'second tier' regional government departments. Non-Unitary District Councils will continue to exist but only in Metropolitan Authority areas to reflect the specific planning needs of densely populated urban areas and the respective roles of the various Metropolitan Authorities. Greater London (and the GLA) is seen as one of the 9 Regional Authorities of England under the terms of these proposals, and its 32 Local Councils are already Unitary Local Authorities.

Regional Government will, therefore, have some characteristics of Central Government, some characteristics of (our current) County Councils, and some characteristics which are not currently found in either. For example, Regional Government will have a more important role to play in formulating and implementing Business Development and Regional Economic Strategy as well as substantial areas of devolved authority and responsibility within the priority areas of public policy previously discussed.

It is easy to envisage how a system of Regional Government supported by an Executive will, for example, make possible the aim of a coordinated National Care Service, a more efficient National Health Service, as well as enabling a reorganisation of the currently 39 English regional police constabularies into just 9. The plan for designated 'Regional Banks' will also help each region to develop a unique economic and business identity; and one which is most appropriate to its future aspirations and competitive advantages.

The clear strategic aim of this reorganisation is to ensure meaningful yet differentiated powers and responsibilities at each of the three main levels of governance in the UK. This area of policy will take several years to implement fully but a clear roadmap and timescales should be established as soon as possible and, importantly, some devolution can start much earlier through the existing Metropolitan Authorities*.

[* Please note that the Metropolitan Authorities in England would continue to exist but this would be as larger Unitary Local Authorities working closely and directly with their respective Regional Authority.]

With a more robust regional and local government provision we will, in due course, not need a UK Parliament of 650 MPs. We should aim for a maximum of 400 MPs using a system of proportional representation (PR) which will also allow for the possibility of multi-party constituencies. The strategic idea here is to develop a less adversarial politics at the most basic constituency level and ensure public policy becomes less ‘party political’ at all levels of governance. This in turn will support the aim of making long-term public policy and investment decisions more certain and help gain wider political support for large-scale government projects.

The House of Lords will be abolished, and no further appointments will be made to it. Scrutiny of draft parliamentary legislation is, of course, a vital role and one that will be enhanced by further developing the current system of Parliamentary Committees (PCs). PCs will be multi-party associations of relevantly skilled MPs and will be supported by a team of professional staff who have unfettered access to civil servants for the purpose of gathering accurate information and definitive data to support the work of committee chairs and members. Membership of a PC will become more prestigious than is currently the case, with the Chairs of PCs becoming major political figures in their own right.

This new system of political representation and public administration will be led by a ‘Senior Minister for Governance’ who will head up the Department for Governemnce (DGOV) and will automatically become the senior minister for the Cabinet Office. The Senior Minster will be supported by a team of Ministers for Nations and Regions, Local Government, and the Civil Service. The DGOV will be used to fill many of the universally recognised gaps in our current system of UK Governance, including better accountability for the UK Civil Service, and will ensure better connectivity and management of UK Governance in general.

It was an inspired decision by the new Prime Minister (July 2026) to appoint a First Minister to coordinate the work of the Cabinet Office at the political level. In so doing he has indicated an awareness of how ridiculously time consuming that role is for the Prime Minster to undertake. Interestingly, I would propose that any future Senior Minister for Governance is always designated as the First Minister of State!

A Brief Summary

In summary, the central themes of A Manifesto for Britain are as follows:

1. Britain must leave behind its antiquated and centralised political system and its twentieth century neo-liberal doctrines so that we can embrace real change and new ideas to address our many challenges.

2. If Britain is to succeed as an independent sovereign state it must better develop and utilise the talents of all its people.

3. It is high time for the UK Central Government to devolve more power to its Nations, Regions, and Local Areas: Westminster doesn't know it all and Westminster doesn't see it all.

4. If we want to have a prosperous economy, a wide range of successful industries, and a better society for all our citizens and residents we must fully understand the contribution which good public policies in Housing & Amenities, Health & Social Care, Education & Training, and Security & Justice can and must make.

5. The most important task for UK Central Government today is to rebuild and rebalance the fortunes of the people of Britain across all nations, regions, and localities, and to give urgent priority to the needs of children, families, and younger generations.

6. Economic and Social Policy must focus more on long-term national goals and the successful implementation of decisions, and less on short-term political expedience and getting through the day.

Carl M Groves August 2026