

Topic: Government spending and taxation

Lesson: What are our taxes used for?	KS or Year Group: KS3
Resources: <ol style="list-style-type: none">1. Resource 1 – Taboo cards2. Resource 2 – Areas of spending3. Resource 3 – The 2010 budget4. Resource 4 – What do you think?	Objectives: <ul style="list-style-type: none">• Students can identify the areas where the Government spends the budget.• Students can work in groups to decide how they would spend the money if they were in charge of the budget for one year.

National Curriculum

Key Concepts: 1.1b

Key Processes: 2.1a, 2.2b, 2.2c

Range and Content: 3h

Curriculum Opportunities: 4a, 4c

Lesson overview

In this lesson the students will be identifying the areas where tax money is spent. They will be looking at the areas of expenditure and, working in small groups, will decide how they would spend the budget money if they were in charge of the budget for 2010.

Starter

- How would you spend a million? Ask the students to pretend that they have been given £1 million to spend however they like. What would they spend the money on?
- Ask some students to feed back their ideas.

Main activity

Activity 1: What does the Government spend our taxes on?

- Explain to the students that in this lesson they are going to be looking at how the central government spends the taxation money that they collect from citizens.

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- Before the lesson, cut the cards on **Resource 1 – Taboo cards** into individual cards and put these in an envelope.
- Explain to students that each card has an area of spending written on it. They must try to explain that area without using the words that are in italics on the card.
- Ask students to select a card and explain the area of spending. Once the word is guessed, write it on the board.
- At the end of the game, which can either be when all the words are guessed correctly or when time runs out, show the class the full list. They may all be written on the board, or you could use **Resource 2 – Areas of spending**.

Activity 2: How to spend the money?

- Explain to the class that every year the Government and in particular the Chancellor of the Exchequer and his team of civil servants has to divide up the money that the Government has collected through taxation between all the public services.
- Split the class into small groups of between four and six. In these groups, the students are going to pretend that they are the Chancellor and his team, deciding the 2010 budget.
- Show the class **Resource 3 – The 2010 budget** and look at the amounts from the actual 2009 budget and the total amount they have to spend.
- Ask the groups to decide how they are going to spend the money. They cannot reduce the amount that each of the public services receives, only add to it or not as they see fit.
- Ask the groups to feed back their budgets to the rest of the class. Each group should be prepared to justify their decisions.

Plenary

- Ask the students to think about the lesson and evaluate what they found difficult or easy, what they enjoyed and what they would change about the lesson. The less able can use **Resource 4 – What do you think?**. The more able should be able to give more detailed explanations.

Aim high

- For more able students, you could add more words in italics on the taboo cards.
- For activity 2, the more able students could be allowed to reduce the amount paid to various services.

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Assessment

The completed Resource 3 sheets can be used for assessment. Students can also be assessed on their ability to justify their decisions during the feedback session.

Check the web

<http://budget.treasury.gov.uk>

www.hmrc.gov.uk

www.redbox.gov.uk

Summary of key learning

- Students know the key areas that the government spends tax revenue on.
- Students can state an opinion that is backed up with clear reasoning.

Resource 1 – Taboo cards

<p>Word to describe: public order and safety</p> <p>You can't use the words: <i>police community support officer</i> <i>magistrate ASBO</i></p>	<p>Word to describe: personal social services</p> <p>You can't use the words: <i>social worker foster care</i> <i>adoption</i></p>
<p>Word to describe: employment</p> <p>You can't use the words: <i>business jobs apprentice</i></p>	<p>Word to describe: transport</p> <p>You can't use the words: <i>oyster pass bus tube road</i></p>
<p>Word to describe: education</p> <p>You can't use the words: <i>school teacher</i> <i>college nursery school</i></p>	<p>Word to describe: defence</p> <p>You can't use the words: <i>army navy</i> <i>air force armed services</i></p>
<p>Word to describe: industry</p> <p>You can't use the words: <i>business commerce</i> <i>jobs labour</i></p>	<p>Word to describe: environment</p> <p>You can't use the words: <i>environmentally friendly</i> <i>green recycling</i></p>
<p>Word to describe: agriculture</p> <p>You can't use the words: <i>countryside farm</i> <i>farming fishing</i></p>	<p>Word to describe: health</p> <p>You can't use the words: <i>NHS dentist</i> <i>hospital prescription</i></p>
<p>Word to describe: debt interest</p> <p>You can't use the words: <i>loan interest payment</i></p>	<p>Word to describe: housing</p> <p>You can't use the words: <i>home house flat shelter</i></p>
<p>Word to describe: social protection</p> <p>You can't use the words: <i>benefits income support</i> <i>welfare unemployment</i></p>	<p>Word to describe: training</p> <p>You can't use the words: <i>business train</i> <i>jobs apprentice</i></p>

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Resource 2 – Areas of spending

Personal social services

Public order and safety

Employment

Transport

Education

Defence

Industry

Environment

Agriculture

Health

Housing

Debt interest

Social protection

Training

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Resource 3 – The 2010 budget

The budget amount for this year is **£875 billion**.

How are you going to spend the money?

You cannot reduce the amount that each of the public services receives, only add to it or not as you see fit.

Public service area	2009 budget amount (in £ billion)	2010 budget amount (in £ billion)
Social protection	189	
Personal social services	31	
Health	119	
Transport	23	
Education	88	
Defence	38	
Industry, agriculture, employment and training	20	
Housing and environment	29	
Public order and safety	35	
Debt interest	28	
Other	72	
Total spent	671	

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Resource 4 – What do you think?

Complete the following sentences about the activities you have done in this lesson:

The easiest part of this activity was

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The hardest part of this activity was

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The part I enjoyed most was

.....

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The part that I would change was

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because

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