

# The SHEFFIELD OPERATOR

No. 14.

JULY, 1923.

GUARANTEED CIRCULATION, 30,000.

## SUGAR TAX AND SUPER-TAX.

BY "ECONOMIST."

Enthusiasm in this issue will be found a full account of A. V. Alexander's speech in Parliament on the question of the sugar tax. It was an effective presentation of the case—but you had better read it for yourself before continuing this.

The next speech was by Mr. Asquith, who congratulated Mr. Alexander on "his admirable presentation of an overwhelming case." Your local daily press reported that Mr. Asquith went on to say: "There was no indirect tax which the Chancellor had a surplus at his disposal, presented greater or more urgent claims than the sugar tax."

Now, this would seem to imply that Mr. Alexander did not know what he was talking about—and your local daily press is always delighted to make such implications. "Very nice indeed," says Mr. Asquith in effect, "but where is the money to come from?" Well, that is the best argument of Liberal and Tory alike, and the Tory press are quite at one in the attitude. On the matter of the sugar tax, as an example, Liberals and Tories are quite agreed. But far from Mr. Asquith's speech being fatal to Alexander, it merely showed to any student of affairs the essential poverty of the Liberal mind—the kind of mental stultification which prompted the use helplessly, "Where is the money to come from?" It was no part of Mr. Alexander's business to answer this question, but he could have answered it, and led the readers of local daily papers should think that Mr. Asquith's speech was fatal to Mr. Alexander's argument, we propose to answer it here. Even the utterly immovable Tory, with a brain full of solid, antediluvian notions, would certainly get as far as Mr. Asquith did on this matter—congratulate Alexander, say it was a good speech, but where was the money to come from? Come, Mr. Asquith, this really seems more like soft soap rather than sugar!

First of all, where does the money come from at present? £40,000,000 a year comes from sugar, nearly £2 per head for every man, woman, and child in the kingdom. Sugar doeses pay 1s. for the men and women and children who buy sugar (and things with sugar in) but it is paid to them. When anybody buys a pound of sugar at, say, 8d. a pound, 3d. is for the sugar, and the remaining 5d. is tax. How can that be, seeing that the 8d. is paid to the grocer? It is really quite simple. The grocer pays 2½d. per pound tax when he buys it from the wholesaler, who may or may not be the importer; but the importer himself pays the tax over to the Government, and it is passed down with the price to the ultimate consumer—the milliner, craftsman, or out-of-work living upon a dole. Obviously a millionaire does not need much, if any, more sugar in his household than a worker with a wife and a few children does, and they both pay the same rate, 2½d. per pound tax. It is a device to make the poor and the middle class pay a higher share of taxation than the rich. The millionaire does not eat more jam, generally speaking, than a working man with a "living" wage, nor does his children necessarily have more "pets" than a working man's. And even the working man's children pay tax when they buy sweets, and the same rate of tax as a millionaire's children do!

The Chancellor, however, has no "balance" with which to reduce sugar duty. There are, however, somewhere about 80,000 people whose incomes for this year will be over £5,000 each, and as

the best way of raising the £40,000,000 we wanted an addition to the sugar tax which, happily, they have to pay already.

Both Liberal and Tory will be up in arms

against this at once; several super-tax payers will grow purple, and be in danger of apoplexy. Both the Liberal and Tory political war chests are filled by super-taxpayers, and are either of these groups of politicians likely therefore to suggest more taxes upon wealthy people? Not bit of it. They will insist only on "killing the goose that lays the golden eggs." The goose that lays the golden eggs is their political taxpayers of course they will not kill! But the only goose that really lays "golden eggs" is the working man, and it is time he ceased being a goose! Don't assume by that remark that we want him to stop work, or stop working, or start waving flags; nothing of the sort. For his own good and the good of his fellow-working men as a lobby of patriotism, we wish him merely to stop being a goose.

A further tax on income such as suggested would have the immediate criticism passed upon it that should starve commerce; there would be less money for investment. The latter remark is true, but seeing that we already have more money than we can use—for machinery and factories are idle, and people are out of work—it is time to ask for a better return on investment. This stock purchase of financiers and wealthy politicians about "starving capital" moves too many working men mad and helpless. They are the unfortunate "geese." You can't fetch your money out of capitalist carcasses like you can out of co-operative society. And seeing that capital can only be used when people have sufficient money in their pockets to buy what capital (not capitalist) enables labour to produce, the more you tax high incomes when necessary, and leave ordinary incomes alone, the better for trade. One of the most injurious things in industry is over-investment, and this is caused by the fact that some people have a great deal more than they can spend, and so have enormous surpluses, which thereby come to have less than they can actually spend. It is the unequal distribution of national income is a prime cause of bad trade.

If there was sufficient Bolshevistic opposition amongst the moneyed classes to make this an awkward matter for the people at large and for the future of industry, we might even consider whether conscription should not be applied to wealth as it was to men. "Your king and country need your surplus wealth" would make an effective plea, and nothing more would be needed if the rich responded as well to help the poor as the poor did to help others in 1914.

But let us show briefly how things stand at present. For the current year—Super taxpayers will pay £60,000,000 tax out of the surplus of their incomes over £5,000.

Sugar taxpayers will pay two-thirds of this amount—that is, £40,000,000—in higher prices for sugar and jam and sweets.

These are not figures taken out of the "Citizen"; they are from Government publications.

And that for the state of affairs is a standing disgrace! And all that the Liberals and Tories alike can do is to smother us with mental cotton wool!

### "THE SHEFFIELD CO-OPERATORS'S" WHO'S WHO SERIES.

No. 4.—MR. TOM SHAW, J.P.

Mr. Tom Shaw is the G.O.M. of the Sheffield Labour movement. Born 1849, he has been a member of the Typographical Association for nearly fifty years. In the Sheffield Labour movement Mr. Shaw has a record to be proud of. For ten years he was chairman of the Sheffield branch of the Typographical Association, and for several years a member of the national executive of that body, and on resigning his official position was presented with an illuminated address in recognition of his fine service to the organisation.

In 1880 Mr. Shaw was one of the little group who formed a branch of the Constitutional Rights Association in this city. Before there was any political Labour Party Shaw was leading the fight to secure the right of the late Charles Bradlaugh to sit in the House of Commons. The C.R.A. was carrying on a very active campaign in Sheffield at this time.

Mr. Shaw was largely responsible for the starting of the Radical Club in Paradise-square—a club which accomplished a fine work quite independent of both Tory and Liberal aid.

At the redistribution of seats in 1885 the club endeavoured to secure the right to run a Parliamentary candidate for Attercliffe; they were unsuccessful, but managed to put a Labour candidate in the field in the Central Division. Mr. Mirving Lunscock Hawkes, a leader-writer for a number of journals run by N.A. Stoney J.P., was the man. Finslow was the Liberal candidate, and Howard Vincent the Conservative. This fight was the first Parliamentary contest with a Labour candidate in the city.

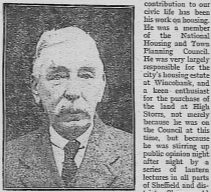
Shaw was a member of the I.L.P., at its very inception; chairman of the Sheffield branch, and a member of the N.A. Stoney K.C.R. Harbin's regime. He represented the Sheffield section at the London, Birmingham, and Nottingham conferences. Mr. Shaw contested Attercliffe unopposed in 1893, and was duly unopposedly elected councillor for the wards in 1900. He retained the seat for over seven years. He was appointed on the magistracy bench in 1906.

Perhaps Mr. Shaw's most useful

contribution to our civic life has been his work on housing. He was a member of the National Housing and Town Planning Council. He was very largely responsible for the city's housing estate at Woodcock, and a keen enthusiast for the purchase of the land at High Street, not merely because he was on the Council at this time, but because he was stirring up public opinion might after night by a series of lantern lectures in all parts of Sheffield and district. Shaw would show on the screen a photograph of a dirty, dilapidated slum at one moment, and at the next a beautiful mansion, or some section of the Bourneville estate, after which he would point out the moral with telling effect. Sometimes the humble slum dwelling of "Henry Dobb" would be given, in striking contrast to a great mansion owned by a person who probably owned two or three other mansions. In this way the people were stirred to demand better housing facilities. Like many other worthy causes, the war played havoc with town planning and housing schemes. But there is no doubt that Tom Shaw has done much to educate the people of Sheffield to a sense of shame at the wretched housing conditions prevailing.

There is no stauncher co-operator in the city than Shaw. He was a member of the old Sheffield Society before the amalgamation with the Ecclesall. His membership has been continuous since about 1885. He is at present a member of the Co-operative Party Executive and the Trades and Labour Councils Executive. He was the first president of the Sheffield Citizen Club, and remembers many happy outings with Bert Ward and his comrades.

Through years of hard work and many vicissitudes Shaw has kept the democratic flag flying. He will soon be celebrating his seventy-fourth birthday, but he is still young in spirit, and can give points in the way of advanced thought to many of his younger comrades. Always in the van of the progressive movement, a keen worker for the workers, we trust that for every year to come we shall have the friendship, service, and leadership of our revered comrade Mr. Tom Shaw, J.P.



MR. TOM SHAW, J.P.

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## MUNICIPAL TOPICS.

By COUNCILLOR T. H. WATKINS.

### TRAMWAYS AND MOTORS.

The report and statement of accounts for the year ended March 31st, 1923, of the Sheffield Corporation Tramways and Motors, were presented at the last Council meeting.

The following are the main figures for the year ended March 31st, 1923:

Gross Income	£149,000
Working Expenses	£738,988

Gross Profit (excluding depreciation) £310,017

There are additional charges for the year as follows:—

Repayment of Loans	£63,246
Interest	£46,984
Depreciation	£5,370
	£115,600

The net balance amounts to £66,417, which has been placed as follows:—

Reserve Fund for Renewals	£67,488
Transfers to Surplus Funds and Grants	£15,715
In Relief of District Rate	£13,214
	£96,417

An attempt was made by the middle-class section of the Citizens' Party to transfer a greater sum for the relief of the district rate, by reducing the sum apportioned to the reserve fund for renewals. This would have had the effect of either reducing employment and the amount expended on renewals, or, to have necessitated recourse to obtaining loans and thereby increased the amount of loans and interest charges—a form of "economy" which would benefit only the wealthy, instead of considering the users of the tramways and the interests of the general body of ratepayers.

### INTEREST CHARGES.

Despite the increasing amounts placed to reserve fund for renewals account during recent years, the amounts placed to interest account, and repayment of loans account, are the highest yet recorded in the history of the tramways.

### GROSS CAPITAL EXPENDITURE.

The total gross capital expenditure in the undertaking amounts to £1,964,537.

If, however, the capital expended in each year was also shown in the return, alongside the amounts shown in each year for interest and loan repayments, it would complete an otherwise excellent comparative return and statement of accounts.

### PASSENGERS CARRIED.

The number of passengers carried for the year ended 1923, was 138,895,000.

It is beyond doubt that there is scope, also there are ways and means, by which the number of passengers could be increased, without ultimate loss of revenue, reducing working conditions, or by increasing expenses.

### REDUCED FARES.

One way is by reducing fares, in the direction of which tentative reductions have been made on one route, resulting in two consecutive penny fare stages being reduced to 1½d., and to be applied on all tramway routes commencing on July 1st.

### HALFPENNY FARE FOR CHILDREN.

Attempts have been made to obtain a reduction in children's fares to one halfpenny, but as yet without success. It has been suggested that tentative relations be also made on one route for a period as a test. This argument has often been extended into the suburbs and inducing families to travel out of the city and into the country districts. The reduction of the fare for children to one halfpenny would be a greater inducement to do so, also be a boon to most families.

### EXTENSION OF PENNY STAGES.

The question of extending penny stages should be reviewed, and pressure to do so will no doubt continue and increase.

As an illustration, the extension of the penny stage from the city to Boyland-street, instead of to Rutland Bridge, would be of greater convenience to residents in Parkwood Springs.

### WORKS FOR RELIEF OF UNEMPLOYMENT.

A circular was submitted from the Government Unemployment Grants Committee, to consider the prospects in the area, and submit a preliminary statement of works which could be put on hand if required.

More than half the costs of such schemes must be borne by local rates, which is additional to abnormal Poor-Law relief, so schemes of relief employment only include a few of the many thousands of unemployed within the city.

### SHEFFIELD'S BURDEN OF DEBT.

The Government has waited upon by representatives of the varied interests within the city with a view to obtaining financial assistance to wipe out the enormous debt which has accumulated, and which is biting crippling enterprise, and limiting necessary services, in every direction.

Yet the Labour Group are charged by the local press with increasing the rates of the city. Surely the limit of cant and hangup.

Moreover, the Government, which receives the support of the majority upon the City Council, are still considering the question of financial assistance, from the general and agreed contention that unemployment is a national problem.

Surely sincerity has become a byword, and tranquility is only the watchword of the holders of gilt-edged securities.

### HOUSE DUTY AND PROPERTY TAX.

The Council majority made some concession to the Middle-class representatives of the Citizens' Party by expressing the opinion that the revision of the assessments of all property for house duty and property tax purposes is inequitable and inequitable, and will greatly retard the erection of houses which are badly needed.

The resolution has no relation or connection with local rating, but has reference solely to action taken by the Government throughout the country. The ratepayers are misled by the reference to the retarding of the erection of houses which are badly needed. To such base uses have the Council fallen.

### MUNICIPAL BANKING.

The report of the Council of Municipal Corporations is shortly to be issued, when further steps will be taken in connection with this question.

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## A CAPITALIST UTOPIA.

HENRY FORD'S METHODS.

By W. ROBINSON.

HENRY Ford's income is estimated to be £45 per minute! He has also stated that it is not the capitalist that pays wages, but "the product". One of Mr. Ford's great tenets of success is that the law that prices fluctuate with supply and demand can be set aside by reducing annually the selling price of his commodities regardless of the state of the market. At the end of each year the price is cut by an amount which, roughly, equals the profit on the past year, release being placed for next year's profit upon the decreased cost of production due to the consequent larger quantities demanded. By this method Mr. Ford claims that the capitalist, whilst benefiting himself, is of greater service to the community—prices are lower, consumers can buy more goods, business is promoted, more workpeople are employed, money is circulated, trade is healthy. If other capitalists would follow his lead most of the ills of society, he claims, would disappear, and the social problem solved.

**THE LAW OF THE GREAT PROFIT.**  
The price of the Ford car has been reduced by annual instalments (save for two years during the war) from 950 dollars to 355 dollars, during which time the yearly production has increased from 18,664 to 1,250,000. The number of employees has increased from 1,908 to 55,000; the minimum wage has increased from standard rates to six dollars a day; and the hours have been reduced from nine to eight per day.

Mr. Ford claims that this system is applicable to any industry. This "is" the law of the great profit—"a cheaper price begets a greater demand, which begets an increased quantity, which begets a reduced production cost, combined with a greater employment of workpeople, which begets a larger disbursement of wages, which begets a more prosperous nation, which begets a greater purchasing power, which, combined with the reduction in price, begets an increasingly bigger demand, and so on, to the capitalist Utopia. But wait, a jarring note creeps in. Profits are not realised until the product is sold. While profits are abating the workers can only buy back a fraction of the wealth they create, no matter how cheap the price. From another source we learn that the wages paid on a "Ford" selling at 355 dollars are only 75 dollars. Mr. Ford's system, if applied universally, would appear to lead to an impasse from which socialism would be the only way out. Mr. Ford is reputed to be the richest man in the world, the largest individual controller of labour, the sole owner of numerous factories in various parts of the world. His property also included railways, rivers, canals, coal and iron mines, gasworks, farms, schools, hospitals, &c.

### THE CONCENTRATION OF INDUSTRY.

In their early days the Ford Company made 20 per cent. of the famous car, 90 per cent. therefore being made by other firms. Marx has been much criticised for his enunciation that capitalists live by killing capitalists. Nevertheless, as a firm grows it not merely turns out a larger quantity of a given commodity, but it makes a larger proportion of that article. It does the work which previously it purchased from other firms, and ends by housing within itself industries quite distinct from the parent root. As the firm develops a wood-working department is added, and they make their own foundry patterns, &c., until finally a huge organisation comprising a dozen or more distinct trades grows out of the original simple machine shop. This is an example of the concentration of industry. It obviously has its limitations. One cannot hope to include timber forest, iron and coal mines, &c., under a single roof. Geographical conditions have almost proved a barrier which has not merely balked this development, but has constantly diverted its course. A saving of transport is a saving of labour, and the idea has been

carried to the extreme of altering an operation to save a workman a single step. Here is an example. Biting the pins on the connecting rods: Time, 3 min. 5 sec. Analysing the motions, it was found that four hours in a minute were spent in walking a few steps backward and forward. Re-arranging the operations so that no movement was necessary resulted in seven men doing 2,600 in eight hours, against 28 men doing 275 in nine hours! This quickly brought to light the fact that an enormous annual saving would be effected if, for instance, the iron smelting was done at the mouth of the iron mine, and the foundry was transferred from the factory and placed alongside the smelting works.

One of the latest developments of Mr. Ford's methods has been the combination of an iron, steel, and blast foundry adjacent to the mines at River Rouge. This plant is not yet complete, but already nearly 8,000 cylinder castings have been made in one day! The whole process of first casting pig iron in ladles, and the material allowed to cool from the first heating of the ore till the cylinder casting is finished. When the plant is in full working order, it is estimated that only twelve tons of scrap will be lost from the metal being in the earth until it becomes a finished casting! The Ford coal mines are not far away, and two are on the railway that unites the two.

Other sources of raw material attract away from the parent factory various other sections of the wood-lowering department goes to the forest, and so on, it being cheaper to transport the lighter finished product than the heavier bulk from which it was made.

### HIGH PRICES AND WAGES.

Of the many other interesting points raised by Mr. Ford we must confine ourselves to one only, namely, wages. Mr. Ford demonstrates how, in the next further statement of Marx, namely, that the rise and fall of prices is not dependent upon a rise or fall of wages.

That high prices are a result of high wages, and that prices cannot be reduced until wages fall, has been a pet theme of certain economists; yet it is well known that the Ford factory is produced the cheapest car, i.e., the best value for money in the world, while the workers there are paid the highest wages in the industry.

Mr. Ford says the payment of five dollars a day for an eight-hour day is one of the finest cost-cutting moves he ever made, and the six-dollar day is cheaper than the five. How far this will go I do not know. In the first place, the workers at the Ford factory are speeded-up to a strenuous degree; his workers must never rest a moment, otherwise a whole gang of men is disgraced. The work is exceedingly monotonous. In other words, the rate of high wages is necessary to keep the man contentedly at his work. Prior to a considerable increase in wages it was necessary to hire at the rate of 53,000 hands a year to maintain a force of 14,000 employees. In 1923 only 6,500 new men were taken on, and the majority of these were given employment through factory expansion.

### THE CAPITALIST UTOPIA.

Where will it end? When all industries are reorganised on Ford lines, and the worker has no alternative but to work at such a factory, the need for the bribe of a high wage will have gone. When that day arrives Ford's competitors will meet him on an equal footing. He will no longer have the economic advantage of a better-organised factory, and in the fierce struggle to outdo each other the wage worker is likely to suffer decreased wages considerably, particularly if he be one of the non-union, unorganised type so much admired by Mr. Ford.

What a glorious Utopia capitalism offers to the workers! Have you, dear reader, ever thought about the alternative

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# HANDS OFF THE PEOPLE'S FOOD.

## ALEXANDER MOVES THE REPEAL OF THE £40,000,000 SUGAR TAX.

A "most admirable presentation of an uncrushing case." (Right Hon. H. H. Asquith, M.P., speaking of Mr. Alexander's speech, House of Commons, Monday, June 18th.)

MR. A. V. ALEXANDER: I beg to move, "That the Clause be read a second time."

This new Clause will repeal the sugar duties, and I move it on three main grounds. In the first place these duties are duties constitute a tax which is inequitable in its incidence on working-class consumers; secondly, because these duties constitute in part a tax on raw material, increasing the cost of production, and thus creating unemployment; and thirdly, because these duties are no longer purely for revenue purposes, but they are discriminating and protectionist in their character, and therefore are uneconomical and wasteful. Those are the three main grounds on which I move this new Clause. I submitted on the Second Reading of the Bill and during the Committee Stage that when we were considering relief from taxation the case of sugar was most important. It is one of the heaviest burdens upon the consumers of this country. It is one of our most important foodstuffs. I do not suppose there is anyone who will deny that, apart from flour and breadstuffs, there is no food so vitally important for building up the human body as sugar. A tax upon sugar, although perhaps in a lesser degree, is, as a tax on a food, like a tax upon life and health itself.

### Stupendous Wage Reductions.

With regard to the incidence and the pressure of these duties upon the working classes, I had the privilege of taking a deputation last year to the then Chancellor of the Exchequer, Sir John Simon, presenting the matter for the right hon. gentleman (Sir R. Horne), and after putting in full the case for the reduction of the duty, I got rather extraordinary interjection from the right hon. gentleman to the effect that it was not the working classes of the country so much who were suffering most, and who were most in need of the relief, but it was the middle classes who were suffering most from the burden of taxation. Our reply to the right hon. gentleman then is our case to-day, and it is to the effect that we are putting the case for weekly wage earners in this country, who had suffered at that time wage reductions aggregating over £50,000,000 a year, and if you take wage reductions since the last Budget, certainly the reductions amount to £70,000,000 per annum, and yet, in spite of that reduction in the yearly income of the weekly wage earners, you find that a very small relief has been given by the Chancellor of the Exchequer last year and the present Chancellor of the Exchequer with regard to taxation upon the workers of this country.

### Consumers' Heavy Burden.

Let me remind the committee that, taking last year's proposals for relief of direct taxation, and the year's proposals as well, you have already referred to the direct taxpayer of income tax 20 per cent, and in this particular Budget you are having a further proposal for a 50 per cent reduction in the corporation profits tax. We submit that it is high time that direct relief should be given to the consumer. In regard to a tax upon sugar, I remind the committee that for war-time purposes the income tax was increased by five times and that it was increased by fourteen times its normal rate. The duty on sugar now stands at 25s. 6d. per cent, as against 2s. 10d. per cent. before the war. The pre-war yield of the sugar duties was £3,000,000 a year, and now the Government are asking from those who pay sugar duty £40,000,000. In other words, upon consumers, in regard to taxation upon consumers, are practically paying the whole amount that is being put to the sinking fund in respect of the reduction of the national debt.

### Tax Multiplied Fourteen Times!

Let us consider the actual salaried bearers of this tax on sugar. Last year when we were pleading for a reduction of this tax of 25s. 6d. we pointed out that it was an average duty amounting to 230 per cent, and even with the more recent rise in the price of sugar the salaried value is equal to 80 per cent. It seems to me iniquitous that the great mass of working-class consumers in this country should have to pay in respect of what is a vital food a tax equal to 80 per cent of its value. When this tax was first introduced it was an emergency measure, and it was never intended as anything else. It was imposed during the Boer War, and after it had been reduced in 1905, it was increased again as an emergency measure during the late war. But it was never intended, when this tax was put upon sugar, even by the Chancellor of the Exchequer, who was wicked enough to put it on, that it should become a firm plank for raising revenue. Nevertheless, this tax now equals to 1s. 6d. in the pound compared with the pre-war rate, has been taken off the income tax, whilst nothing is to be taken off the duty on sugar, which is now fourteen times more than the pre-war rate.

### Who Pays?

I suggest that this tax upon sugar directly contravenes the elementary principle that a tax should be so contrived as to take out, and keep out, of the pockets of the people as little as possible over its actual value to the Treasury. In the case of the tax upon sugar that principle is contravened. You have a tax of 25s. 6d. on sugar, and in the matter of sugar that involves an extra expenditure of capital. When there is any increase in a rate of this kind the refiner expects to get some extra return for his invested capital. Moreover, the people who have to buy the sugar for the manufacture of jam and for other purposes do not pass on the tax, and you have to allow for the profit of the merchant and the manufacturer in applying the tax. When you take that into the actual burden of indirect taxation to-day, and remember that the profit on the actual amount paid in duty is also passed on to the consumer, the committee will see that it is an uneconomical method of raising revenue when you have to charge it in that way.

### It is 5d. in the Pound Tax on Food.

Those of us who are connected with the Co-operative Wholesale Society have been taking out the actual figures for the last year in respect of what indirect taxation means in regard to the price of goods, and leaving out beer and spirits and wine, the ordinary articles purchased by the working-class household, at the wholesale figure are subjected to taxation to the amount of 8s. 5d. in the pound, and therefore it is plain that to the consumer in regard to coffee, cocoa, tea, sugar, and tobacco those things are going to cost the consumer pound owing to the 5s. 6d. to 20s. in the pound which is added to the profit upon the raw materials of both the refiner and the manufacturer, and it is therefore conducive to unemployment, and it is a perfectly good and wholesome food, very useful for our young people; in

fact, I might remind the committee that during the war the Government were continually urging the people of this country to develop more and more the consumption of bread and jam in order to curtail the consumption of other foods.

### Causing Unemployment.

With that purpose the Government at that time urged on those engaged in the manufacture of jam to put up more and more factories, in order to deal with the situation. Those factories were put up. What is the position to-day in the industry? No industry probably with the same amount of capital invested in it and with the same trade turnover has suffered more less than the jam-making industry during the last few years. At the present time there are thousands of workers in that industry either waiting out of work or on short time. I am sorry the figures of the Ministry of Labour do not give separate statistics relating to jam makers, but on April 23rd figures that were given showed that there were on the unemployed register in trades connected with the manufacture of food and drink no fewer than 41,716 people. Jam making is one of the principal of those manufactures, so that I think it is proved that the reduced demand for jam consequent on the high prices is not only bad for the consumer but conducive to unemployment. As a matter of fact, I do not suppose there is a jam manufacturer with any large turnover who is not a few times overstocked with jam, and, inquisitive in the industry, it indicates that, with regard to the coming season unless there is going to be a reduction in the sugar duty, making it possible to manufacture more jam more cheaply, there will be very little more than a season's jam, if any, made by the big manufacturers. It will not only be a question of creating unemployment, or of short time in the factories, but it will be a very serious thing for the fruit-growing industry.

### £100,000 for Dutch Capitalists.

My third point is that this tax has always been held up to us as if it were levied for revenue purposes only, but as a matter of fact it is now both discriminating and indirect. I am going later on to deal with the point made by the Chancellor of the Exchequer as to the second reading of the Budget as to the effect of a reduction of the sugar duty, but can only say that no one of any real consequence in the country would care to see the consumption of that given to us by the Chancellor of the Exchequer; indeed, I wonder whether the Treasury or the Chancellor of the Exchequer got this suggestion reduction of the tax from those interested in the British sugar industry who desire secure protection for their own actually the production of the industry. That last year the Finance Act entirely repealed the Excise Duties on sugar, and this country receives the sugar produced in was exactly the same as the Excise Duty, and the consumer of the taxable article prior to the war from abroad. The repeal of the sugar, in fact, made a present out of taxpayers' pockets to the British consumer of the duty of 4s. 6d. per cent, on all sugars produced without any corresponding advantage in price to

the consumer. In the case of one of the two big factories—Cutley (Kellam is held out by John Hunt, a Dutch capitalist, and I assume that the Dutch proportion of the capital received this last financial year from the British taxpayers' pocket without advantage to the consumer, a sum of not less than £100,000.

Mr. A. M. Samuel: But it has kept a large average of agricultural hand work employed, and has provided employment for a large number of men, especially in the City of Norwich. These men would have been out of work had it not been for that. And the benefit was not confined to Norfolk. It was extended to other counties.

### British Subsidies Paid by Consumer.

Mr. Alexander: I am glad to see exactly where hon. members stand. It is clear to anyone who studies the question that, while this preference may have created some local employment in a particular branch of the sugar industry, it has created more unemployment in other directions. I think it was John Stuart Mill who, in his "Political Economy," talks of that matter and says that the growing of an article for home consumption is a waste of labour and a waste of capital if you are subsidising it without giving a corresponding advantage to the consumer in price. No article would continue to be permanently imported later, and more from abroad unless it was made more cheaply than it can be produced by the consumer and capital in this country. If you produce it more cheaply with the aid of a subsidy, you are employing labour and capital in this country for a purpose which could be better used in other directions, and therefore it is wasteful. This House has been committed by past Governments to still more expenditure of this type. I understand the Government would be committed by the right hon. member for Hillingdon (Mr. Horne), or if not by him his predecessor to a guaranteed payment of 5 per cent. on the share capital in connection with the fact that this is a guarantee as I believe to continue until 1926. If my memory serves me aright, the loss on the Kellam factory for the year 1901-23 approached £70,000, and that sum the British taxpayer has had to make good. We are also subsidising the beet sugar industry this large sum without any advantage at all to the consumer, and therefore it will be seen how unfair it is, and how true it is that this tax is no longer a subsidy for revenue purposes but is Protectionist in its character.

### Taxpayers Lose £1,750,000.

Just a word or two with regard to the Colonial position. We have always been worried by the West Indian growers with regard to the sugar grown there. There are few here who will remember, perhaps, that it was a Co-operative Government that gave the West Indian sugar growers a present of a quarter of a million as a grant in 1902. River since the West Indian growers have been worrying Government for regard to their position. They have had a preference of 2s. 2d. per cent. on all sugar imported into this country since 1919, yet last year they were worrying the House to have that preference increased to 8s. 6d. Again there has been no corresponding reduction in price to the consumer in this country. While we have granted relief to the Colonial sugar grower, the money coming out of the British taxpayers'

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(Continued on Next Page.)

(Continued from previous page.)

rocket, there has been no real advantage to the community. It is true that this preference was granted on the ground that it was the only means of assisting the sugar industry in the West Indies to maintain white supremacy there, but I am more concerned at the present moment to see justice done to the British taxpayer and consumer in this matter than with any hedgering up of an industry which should be able to stand on its own feet. The Chancellor of the Exchequer, in an answer, recently gave some figures as to the amount of sugar imported from the West Indies, and it will be found that at the rate of preference of 45 3/4d. per cwt. on imports into this country last year the taxpayers lost £1,750,000.

Chancellor's Figures Questioned.

—May I add a word with regard to the Chancellor of the Exchequer's contention in the Budget debate that any substantial reduction of the sugar duty would not ultimately benefit the consumer? I think the right hon. gentleman cannot have consulted any of the many who really know the facts about the sugar industry before he made such an extraordinary statement. The argument that the stimulus to the consumption of sugar caused by a reduction of duty would force the prices up is surely a very weak argument indeed, otherwise the converse would hold good and it would be equally the case that an increase of duty with a corresponding increase of consumption would cheapen the article. The right hon. gentleman's contention has not been borne out by the effect on the market since he made his statement. I have been to some pains to pick out some figures on this matter, and I find that on April 16th shipments of American granulated sugar ranged from 35s. 3d. prompt to 36s. per cwt. for May shipment. After the Chancellor of the Exchequer's statement that he was not going to reduce the tax on sugar, one might have expected some reduction in prices, but immediately after the Budget statement the figures went up to 37s. 9d. and 38s. respectively, and on May 15th the price of American granulated sugar was 38s. 9d. Since then the price has actually dropped and on June 15th it was 35s. 6d., but such an increase with the trade knows perfectly well that the rise in value had nothing to do with the question of the tax in this country and no one is going to accept the Chancellor's statement except those who may not have studied the position of the market as carefully as they might do. It is ridiculous to suggest that a reduction of tax in this country on less than one-tenth of the world production of sugar, would govern the price.

Unwarrantable Burden on the Workers.

I move the Burden on these duties because they are an unwarrantable burden on a great body of working-class consumers in this country who have not been given relief in taxation equivalent to that given to the direct taxpayer. I oppose them because they are a tax on raw material, are conducive to unemployment, are increasingly protectionist in preferential in character, and are, therefore, a wasteful method of trading.

Asquith Congratulates Alexander.

Mr. Asquith: I should like first to congratulate my hon. friend on his overwhelming presentation of an overwhelming case.



THE CUPBOARD FAIRY.

By MARGARET CARLTON.

She searched the house all over for a loaf-stand, but not one was there to be found anywhere. She could not understand that loaf-stands do not get made any more.

"I must have something to date round," said Bobby; and so Bobby and I made her one out of plasticine. It was very successful for a little while.

"And I must have dew to drink," she added. From the nearest outside to find any-thing was really worried about the dew. Neither was it of any use where they sold it, and we dare not ask mother's advice. Mother would know where you can get anything you want. Then I had about for a flower, to use one as a petal for a drinking cup and the rest for a bowl.

"Why! What a lot those fairies must care," said Bobby, "their hats just now, they don't have to be bought."

At last Bobby and I decided that I'm sure have seen of father's flowers. He grows a few nasturtiums in a box in the yard, and there was only two dowers, but we were quite sure that perhaps she would begin and work would be thought. Bobby was always hoping she would see that I should be a fairy myself, so if I did not make all sorts of things appear for her, what about the flower. We were very afraid of father would say, but I'm sure when we told her, she would understand about among the poor, straggle stems in the back. She sees the tip off a pair of the flower and drink the honey, and then she had it for her.

And next day two more flowers opened. "I don't think that splendid?" said Bobby. "Yes, it is," I said. "You must teach me to dance as you do."

"I had a lovely vision of dancing down Cherry Row, which is paved with concrete, and I'm sure I shall dance upon it, and behind my steps . . . that would be my new song."

I'm began straight away, but very soon was in a bit, because our shoes made such a noise, and the floor was so hard.

"Greas is best," she said, "and the trees should pitter with dew, and the sun come down and their heads in time, even the violet down by the stream, which whips merrily by, making our music. Oh . . ."

I'm sat down on the heath, which gives me a lot more than some rugs, but nothing like grass. She was very and about it.

"Bobby," I said, seriously, "I'm done so belong now. We haven't any place like that talked about. I don't believe there are such places only in fairyland."

And nobody believes in fairyland—except us," he added.

"And we like Cherry Row, where there aren't any cherries."

"And we like about your fairyland, and your brothers and sisters," said Bobby to our little cupboard fairy.

She laughed merrily then.

"Why, we are all brothers and sisters there," she said. "And we live in the trees, and in the rabbits, and the mice, and the beavers, and even sometimes with the birds. The birds do that, and they don't think their ways. Do you have any birds?"

"Yes, I was the worst of them," she always wanted to know what we had, as if we were different from fairyland. But we had to tell her that we had no birds, and she had some dirty little sparrows that was bold, and, of course, we had plenty on Christmas cards.

"Whatever are they?" she asked.

Bobby tried very hard to explain, but I'm could not quite understand; and even when we showed them to her, she said they were not birds at all—only painted sparrows.

"And now I'll tell you about my fairyland, which isn't at all like the fairyland you think it is. Hush."

And then she began.

(To be continued.)

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**Book Reviews.**



"THE NATIONALIZATION OF THE COAL INDUSTRY," by Frank Leach. Edited by Messrs. Simpkin, Marshall, and Co. 7s. 6d.

This book is written by an Australian and Italian, but is put on the shelves marked by the publishers named above. The title is an attractive one to those interested in economic and political affairs, and the book is clearly written—which is not always true of this class of reading matter.

There are large numbers of people who think that it is simply too costly not possibly to be undertaken if it be the true thing to be done in the present. It is high time this action was really serious in England to make important things early understood.

But that we find ourselves entirely in agreement and that there are no faults; but these are the value of the book. It repeats himself, for example, at some length; he also writes from his subject to labour political parties which do not happen to meet with approval. But he does deal effectively with the subject treated in his title.

"The fact is," he says, "that the whole financial fabric is founded, not on gold, but being handed forth from the banks which are the source of the gold; and yet to ensure that there is not too much gold issued, it is not too much to discharge their debts. In fact, as he points out, the banks are enabled to raise money by printing paper with the least of changing interest on their earnings. Not that banks are to blame; they are merely doing what the community has brought into being, and their own existence with the consent of the community, and they will continue in this until the community is wise enough to issue its own credit."

When the banks overstep the margin of safety, the community should further: and his examples are very clearly set forth; these are the points to be considered.

"A farmer, who has been in business for some years, and who has commenced farming as a young man, has labour every day his work for daylight has turned out, and after, by increasing work, has become a piece of wild, waste country, labour of many years, which has commenced to give him some reward for his unremitting labour of many years. The other farmer, who has an overfard at the local bank; knowing that the value of property far exceeds his obligations, he is quite happy. But the crisis comes." He receives a letter from the manager of the bank informing him that "his bond of office has ordered him to call in all overfards. The farmer, who has good assets, hasn't £1 in money to discharge his obligations; his property assets are no good, the bank wants money; but he had no existence as a farmer on the farm or in the bank. The farmer is suddenly called upon to do as he can raise some money, but is told by each one of them that "money is short, and they are not making any advances."

The depositors of the suspended bank continue to demand their money; they hold a meeting, and resolve to ransack the bank, and wind up. The Master in Equity takes a winding-up order; the commercial goods that all securities are to be realized. The farmer's property is sold at a price less than money is not available for them to buy. Somebody is able to raise a little money by some means and buys the property for a third or a quarter of its actual value. Thus the farmer becomes possessive of the fruits of his former life's work, while the former owner has to go forth penniless to find work as a labourer, or to die in the home.

This is truly an Australian instance, but very similar things have happened and are happening in one of the results of our banking system in England. In fact, the levy that must be paid to the bank has been calculated as high as three-quarters of its profits by Mr. Leonard Stanford of the London Standard University, California.

As an English instance we may take the following extract: "A man of wealth bequeathed to his nephew £50,000, with the condition that the nephew was not to receive his money until he had been married. The nephew died, which yielded four and four-tenths per cent. interest. At the expiration of the seventh year, the trustee handed over

"the largest principal sum, plus £5,000,000 accrued profits. Who made the extra million? Not the dead man, not the trustee, and not the nephew—who did nothing but wait. It was made by the struggling workers of London, we multiply the leading figures by 100,000, and we get a fairly good illustration of the population country. Statisticians can you find with the means of carrying on their industries? The cure for these evils is not in the multiplication of credit, and though this does not appear to be in support of the banking system. The interest paid on the use of any credit would be paid to the people as a whole—would be the small to the co-operative bank is at all times, the book can be heartily recommended for its common sense and simplicity of statement."

"OUR WORK," by G. D. H. Cole. Published by Labour Publishing Company. 1s. 6d. This is a small book equally simple, dealing with problems of labour in Restriction of output, trade cycles, relief, and unemployment insurance are the subjects dealt with. There is, in the opinion of the editor, "a full solution of the problem of unemployment as long as capitalism tribute purchasing power with any approach to equality. Rent, interest, and dividends are the means whereby a nation's wealth is skimmed off into the pockets of the very few, and those who have receive but a portion of what they have earned. We can never do better for the entire population until international co-operation has ceased to be merely an overhead teaching of Christ so far as the churches are concerned, but a fact in the industry and commerce of the world. It is true he does not say the word 'international co-operation,' but he expresses what he means. Unfortunately one can never do full justice to a book that reads within the limits of a couple of columns that of what were possible there would be no need to go to the length of writing the book. But any citizen of whatever party will be much wiser and the better able to see his way intelligently if he will first of all read 'Our Work' and follow it up by reading 'The Nationalization of Credit.'"

We appeal, therefore, especially to that very few, and those who can afford them, to read within the limits of a couple of columns that of what were possible there would be no need to go to the length of writing the book. But any citizen of whatever party will be much wiser and the better able to see his way intelligently if he will first of all read 'Our Work' and follow it up by reading 'The Nationalization of Credit.'

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Good DIVERSED PRIZE within Three Miles of Depot at Kenner Col Piton.  
COAL DEPT.  
**OUR SPECIAL OFFER**  
GOOD QUALITY HOUSE COAL 57s. 0d.  
SUPERIOR QUALITY HOUSE NUTS 36s. 0d.  
S. & E. SPECIAL VALUE " " " 36s. 6d.  
Call Home Coal and Nut Dept.  
Bright, Clean, Durable, Economical, and Good. Delivered Free.  
**BAGGING COAL - 1s. 9d. per cent.** (Extra out of boardyard).

## CO-OPERATIVE LAUNDRY, SHIREGREEN SHEFFIELD.

### GREAT REDUCTIONS IN PRICES

Gents' Collars, 9d. per half-dozen,  
1s. 6d. per dozen.

A Family Wash for 2s. 9d.

12 articles Washed, Ironed, and Aired  
for 2s. 9d.



EVERY CO-OPERATIVE STORE IS A RECEIVING OFFICE.

### BRIGHTSIDE AND CARBROOK CO-OPERATIVE SOCIETY LIMITED.—DAIRY DEPARTMENT

THE First Assurance of Safety in the "Safety First" Idea  
is to secure perfectly PURE, RICH MILK for YOUR BABIES!  
We are now prepared to supply...

### Milk in Sealed Bottles at 4d. per bottle.

1. In 1907 the Board of Directors decided to supply members with milk. Milk is the life-blood of the community—infants and growing-up alike. It is a difficult problem to supply them with pure, clean milk. To accomplish it, it was decided that supplies should come from the Derbyshire Dales, and to build a "plant" which would safeguard members.

2. Firstly came checking for quality and seasons. Panned to the receiving tank and then to the water at 94 degrees, and so on to the centrifugal separator, 600 and then to the separator. Next, the separator heats it to 145 degrees, and so on to the milk cooler at 43 degrees. The milk is then called by an Evans's Refrigerating Plant, the air being kept dry during the night, an essential point in dairying. Milk is tested for bacteria, and samples which fall below the average are rejected.

3. Weekly output, 14,000 gallons, delivered by 24 tanks and 6 lorries. Members can secure a supply of pure milk by purchasing tickets from their branch shop or paying cash to the deliverer, and you are risks of sickness and ill-health. However, experience has succeeded in securing two periods of 40 and 45 lbs. from milk through a dairy co-operative after one day's supply of milk had passed through.

4. Do not drink hard fluid milk! Get pure milk from the Brightside and Carbroom Co-operative Society.

### SHEFFIELD & ECCLESALL CO-OPERATIVE SOCIETY LTD.

**Painting Department,** Cemetery Road.

### ARE YOU YOUR OWN LANDLORD?

A GREAT QUESTION—  
How Can I Keep Down my Repairs Bill?

### THE ONLY WAY.

Use C.W.S. PAINT, put on by Trade Union Labour.  
If you are known as a Trade Unionist, see that the people you employ are governed by TRADE UNION CONDITIONS.  
If you want value for your money see that C.W.S. PAINT is used. This Paint is not made from 75% Barley Derbyshire Stour or Whiting for Trade purposes.  
When you buy PAINT from us you buy PAINT.

C.W.S. PURE LEAD PAINT—the Paint for Service.

# PURE FOOD FOR HEALTH.



**BRIGHTSIDE & CARBROOK  
CO-OPERATIVE SOCIETY LIMITED**

36,000 OF THESE LITTLE FELLOWS  
MADE EVERY WEEK.  
OUR BREAD IS GUARANTEED  
TO BE OBTAINED PURE. (2lb for 4d.)  
AT ALL BRANCHES



### BRIGHTSIDE AND CARBROOK CO-OPERATIVE SOCIETY LIMITED

## DRUG DEPARTMENT.

### PHOSPHORUS TONIC.

1s. and 1s. 3d. per bottle, for anæmic, nervous, bilious, loss of vitality, loss of appetite, or run-down feeling.

### FIG, SENNA, & SULPHUR TABLETS.

6d. per box, never superior to the genuine  
rubber leaves or tablets, excellent purgative  
medicines for both children and adults.

### ANTISEPTIC FOOT POWDER

6d. per tin, dusted in the evening feet every  
candidate. It disinfects, prevents, keeps feet  
cool, relieves itching and rubs from red and  
chafes WALKING A GLEAMING.

### EASY CORN CURE (LIQUID) and CARNATION CORN PAD.

6d. per tin, never superior to the genuine  
rubber leaves or tablets, excellent purgative  
medicines for both children and adults.

### OXYGEN BATHTRATES.

1s. per packet, in the first bath will be  
found very beneficial to all cases of corns,  
blisters, itching or stinging feet, and in the  
hands, also sprains, rheumatism, and  
various skin diseases.

## "IVY" BRAND BOOTS.

Ask for our  
DAMP-PROOF  
Footwear. Made in  
Sizes and Half-sizes  
No. 587.



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**HIGHAM FERRERS  
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**LADIES' & GIRLS' BOOTS & SHOES.**

TRADE UNIONISTS EMPLOYED. All Workers  
are Shareholders. Trades divided between Labour,  
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"SELF-HELP" Brand.