

The SHEFFIELD OPERATOR

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RT. HON. A. A. ALEXANDER EXPOSES "NATIONAL" GOVERNMENT.

"A GOVERNMENT OF COMPLETE REACTION."

WORKING CLASS BETRAYED. "NATIONAL" CANDIDATES PLEDGES ALREADY BROKEN.

THE first reflection I make with regard to the General Election is that in Hillsborough we had the advantage of a magnificent body of workers in the Co-operative and Labour parties, who strove might and main to stem the tide of reaction, and to whom I shall always be grateful.

FRAUDULENT ELECTION.

The "Manchester Guardian," on October 28th, described the election as "the most fraudulent election campaign of our times," and although the "National" Government has only been in office a few weeks it has already demonstrated the correctness of that statement. The whole position has indeed been exposed by the statement of Lord Stanshew, the chairman of the Conservative organisation, that we have a National Government pledged to carry out a Tory programme. My prophecy during the election, therefore, is already justified, viz.: That the stampeding of the electors into voting for a "National" Government would fasten a Tory policy upon the country.

DESTITUTION TEST FOR UNEMPLOYED.

Let us take, first of all, the treatment of the unemployed who are applicants for transitional benefit. They are being subjected to a means test which, twist and turn as the Minister may in his answers in Parliament, is a destitution test. The applicants, contrary to the policy of the Labour Party, are being handed over to the Poor-Law authorities. The circular from the Ministry of Labour to these authorities is drawn, perhaps with design, in most ambiguous terms, but in a statement the Minister made to a deputation I took to him on November 20th he made it clear that, whilst disclaiming any intention of operating the regulations harshly or unfairly, he had, in effect, asked the local authorities to deal with transitional benefit cases as they dealt with their own Poor-Law cases.

A few days ago in a large Midland town I found that single men who were being granted transitional benefit had their allowance reduced from the statutory figure of 25s. 6d. per week to the Poor-Law basis of 20s. per week.

Moreover, all applicants for transitional benefit have to supply information as to their resources on exactly the same basis as when applying for Poor-Law relief. There is no shadow of doubt, therefore, that this means test is a destitution test.

"To say to the poor, ye shall eat the bread of affliction and drink the water of affliction and be very miserable" while here, required not so much a stretch of heroic faculty as due regard to the laws of bowels. It happens as made miserable, sufferers will needs decline in multitude. It is a secret known to all rat catchers; stop up the gurgley crevices, afflict with continual mewing and letting off of traps, your chargeable labourers dis-

appear and cease from the establishment. A still briefer method is that of arsenic."

Such was the caustic comment of Thomas Carlyle on the treatment of the unemployed in his day by a Tory Government. Toryism is proving like the leopard, that it does not change its spots!

NO PROVISION OF ALLOTMENTS.

One of the most reprehensible but little noticed actions of the present Tory administration is the decision not to proceed with the provision of allotments and small holdings for the unemployed under the Agricultural Land (Utilisation) Act passed by the Labour Government. The Act would have enabled considerable numbers of unemployed workers to help themselves by access to land and the growing of produce with the aid of grants to provide themselves with tools and seeds.

FOOD TAXES.

Turn next to the story of the betrayal of those who voted "National" on the assumption that there would be a careful examination by the Government of the whole fiscal issue in relation to the balance of trade, and that there would be no taxes on food. It is really pathetic to read the protest of the Sheffield Liberal Federation "against the attempt of a section of the Tory Party to manipulate the National majority for the purpose of a discarded and discredited policy of Protection, especially the imposition of taxes on the people's food," and which states such a policy would be a definite breach of their election promise.

I say it is pathetic because they were warned again and again. The "Manchester Guardian" begged them not to be fooled. In Hillsborough I pointed out again and again that the Tories had not retreated in any way from their Protectionist faith, yet the Liberal agent in Hillsborough, who rejoices in the christian name of Gladstone, was the first proposer on the nomination paper of the Tory candidate.

MR. BRAITHWAITE VOTES FOR FOOD TAXES.

It is true that Mr. J. G. Braithwaite stated during the election that he would not be in favour of food taxes "if they raised prices," but no one of experience, least of all Free Trade Liberals, ought to have been misled by such an evasion as that, for they know the consumer pays the tax. Nor did it prevent Mr. Braithwaite from voting for taxes up to a maximum of 100 per cent. on new potatoes, tomatoes, lettuce, green beans, broccoli, cauliflower, carrots, cucumbers, turnips, &c., without any information being available as to whether the taxes would increase the prices of these articles of food.



Right Hon. A. A. ALEXANDER.

TAXES ON BREAD?

But what of the proposal to tax bread? For that is the effect of the Wheat Quota scheme now put forward. This, I am certain, will apply in due course not only to British but all Empire wheat, and will, in my judgment, mean an increase in the price of flour, which will involve an additional halfpenny per 4 lb. loaf.

DISASTROUS EFFECT OF IMPORT DUTIES.

On this matter, however, there does seem to be some possibility of getting a reasonable examination and consideration on the question in Parliament on the Bill to be introduced next spring, but not so in respect of the so-called Anti-Dumping Duties. Rushed through the House without notice, without any real opportunity of consultation with the trades interested, either as manufacturers or users, these duties of 50 per cent. (which may be increased) have definitely destroyed our position as a Free Trade nation. The effects upon trade may well be disastrous, and not least in the case of the users as well as the shipping industry.

IMPORT DUTIES MEAN HIGHER PRICES.

The fallacy of imagining that higher prices of imported goods will not mean higher prices for home products has never been more clearly exposed than in the letter to the London "Times" on December 3rd by Mr. Arthur I. Farley, of the Birmingham Corrugated Iron Company—

"Before the war the difference in price between English sheet bars and foreign was only about 2s. 6d. and 3s. a ton, and English sheet bar makers have told me that at that time they themselves could never buy the bars from abroad cheaper than they could make them, although these foreign bars were 'dumped.' Now it is all different. Just before the country of the country went off the gold standard the prices of the foreign bars advanced in proportion to the exchange; but when we used English makers for prices they had advanced their price by 25s., 20s., and 25s. a ton. An advance of 2s. a ton on bars means an extra cost of about 2s. in the steel contents of the steel sheet.

We shall therefore inevitably move to higher prices, increased costs of production, loss of exports, loss of shipping trade, and insurance.

THINGS WORSE UNDER NATIONAL GOVERNMENT.

It is no wonder that people in the City are admitting that things are worse today than they were at the restoration of the Labour Government. Foreign countries are considering reprisals. France, amongst other things, has increased the duty and reduced the quota for imported coal. It is estimated that this will reduce our export by 1,000,000 tons, or the equivalent of the output of some thousands of miners, who will be thrown out of employment.

A GOVERNMENT OF COMPLETE REACTION.

Space forbids my saying more at the moment, but it is already clear that the electorate, scared by lies and half-truths, have elected a Government of complete reaction, who are driving MacDonald and Snowden at present headlong before them.

There seems little likelihood that Mr. MacDonald will escape the fate of Mr. Lloyd George. Disraeli once said "England does not lose Coalition," and the reason is that Coalition usually ends in political corruption.

In the meantime, not only are the standards of the unemployed being depressed, but the people are living in a fool's paradise with regard to prices. For when stocks are exhausted the depreciation of sterling to 75s. 6d. instead of 8s. on the New York Exchange is bound to lead to enhanced prices of everything we use. Then we shall begin to feel the pinch.

Christmas Greetings

TO ALL OUR READERS!

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OUR DRAPERY STORE at this time is replete with a wonderful array of practical Christmas Presents. —Gifts that really capture the Christmas Spirit. There is a remarkably wide choice of selection at varying prices, but invariably moderate, and we recommend a visit. You are under no obligation to buy. Sensible Gifts... pleasing and tasteful... await your early selection.

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Elastic wrist,
flexible hand,
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FAN DEGRAIN.
Elastic wrist,
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flexible fingers,
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per pair **6/11**

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Cape palm,
lined through,
per pair **7/6**

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Fully fashioned; new Cuban
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Lined Botany wool;
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LORD MAYOR ON MONETARY REFORM.

EFFECT ON SHEFFIELD'S FINANCES.

PLEA AGAINST CURTAILMENT OF SOCIAL SERVICES.

On the occasion of Alderman T. H. Watkins' installation as Lord Mayor it was our privilege to listen to a most interesting speech on the position of Sheffield as a city, and so affected by present commercial and political affairs.

Our present Lord Mayor is pre-eminently fitted to speak on these matters. His experience as a prominent trade unionist, and as a director of the Brightside and Carbrook Co-operative Society, served him in good stead in making his inaugural statement. In this connection Alderman Watkins said: "I should like to refer to the many opportunities for service I have been afforded in the National Union of Railwaymen, and with almost twenty years' service upon the committee of management of the Brightside and Carbrook Society Ltd., now held at the City Stores, Exchange-street. The opportunities offered and the experience and knowledge thereby gained have been invaluable.

"My difficulties in the duties before me have been freely expressed. I trust my task will be rendered lighter by the exercise of the greatest goodwill on both sides of the Chamber, and as usual, the difficulties can then be overcome as and when they arise. I am, however, more concerned about the difficulties that arise from circumstances and conditions largely beyond local control. Acts of Parliament which impose duties and conditions upon local authorities must be carried out. Recent instructions issued by the Government state that any steps taken by the local authorities to impair essential services are to be deprecated. Curtailment and suspension of the education programme have operated in accordance with Government instructions pending essential in world conditions.

"It is hoped that remedial measures will soon be taken to provide other social and public services being further affected. Our health services are primarily essential, covering, as they do, the civic hospitals, maternity and child welfare, welfare of the blind, care of the mentally defective, and sanitation. The high mortality in maternity cases has, nevertheless, the national conscience to take steps effect a reduction. The care of the children, the sick, and the infirm is a duty inspired by Divine Command. Housing and clearance of insanitary areas, with substituted houses in healthier surroundings, is another essential service for the well-being of the people.

"In addition, may I refer to allotments and small holdings? I trust that to the fullest possible extent the good work done by public-spirited citizens will continue and prosper.

"I share in the general regret at the withdrawal of funds to roads and bridges as relief schemes, and the reductions found necessary in other directions.

"The increased estimates and duties of the Public Assistance Committee are a direct reflection of trade depression and prevailing conditions, and necessitate sympathetic consideration and additional organisation. Time does not permit me to refer to other rate-borne services.

"It is gratifying to know that our trading departments (i.e., electric supply, markets, tramways, water) are all, but any reduction in the figures is due solely to reduced supplies to traded Revival in trade would provide corresponding increases, and employment. The financial position of the Corporation is equally sound and satisfactory. The long-standing rate indebtedness will shortly be fully collected.

MacMillan Committee.
"Our greatest hope of improved trade and social conditions lies in reforms in our financial or monetary arrangements, which have long been urged. The

Committee on Finance and Industry presided over by the Right Hon. H. MacMillan, K.C., in the report thereof, issued last June, states:—

"There is a purpose more important than that of the world, as a whole, which should be achieved, a sound and scientific monetary system."

Right Hon. R. McKenna.
"It is a speech at the ordinary general meeting of the Midland Bank Ltd., on January 28th, 1927, the Chairman (the Right Hon. Reginald McKenna) made the following statement:—

"The vital need for the future is to ensure that maintenance of the value of a growing population, and ever increasing standard of living, both requiring an expansion in the volume of trade, shall not be hampered by false restrictions on the supply of money."

"This is a very clear statement of the position.

"The right hon. gentleman, in his monthly review of the Midland Bank for September-October, 1931, states:—

"Indeed, our departure from the gold standard may well ensure that the point from which world supply to world demand, for its maintenance only one ground for its possibility. It involves the issue of the urgent necessity for international collaboration in monetary affairs. In this respect the world needs to cultivate elasticity of ideas regarding monetary machinery. We must in fact, word to forge out of the present stagnation and disturbance a more smoothly working machine; the world cannot afford a return to the gold standard of the period immediately before us. Meanwhile, let us be on our guard against alarm ourselves. The worst is probably past, the best is yet to be."

"Sir Josiah Stamp has expressed himself in similar terms. Further, two-thirds of the gold currency of the world is held by the U.S.A. and France.

Effect of Monetary Reform on Sheffield.

"One result arising from monetary reform would be a reduction of interest charges, affecting this city to the extent of £300,000 per annum. The effect of such a reduction would be reflected in all departments of the Corporation's activities. I feel that as this question is receiving national consideration it would be well if the Association of Municipal Corporations, together with the Institute of Municipal Treasurers, made their contribution to the measure necessary to remedy the conditions referred to, in so far as they concern local authorities.

"In conclusion, we pray for guidance to act and serve in a true co-operative spirit in furthering the best interests of our city."

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MADE UNDER TRADE UNION CONDITIONS.
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TARIFFS SHACKLING WORLD TRADE.

FINANCIAL JOURNAL'S GRAVE WARNING.

The "Financial News" on November 23rd contained an article by a special correspondent headed "Shackling International Trade." The article was a grave warning against the evil effects of tariff restrictions on world trade. We quote the following extracts:—

"The prolonged trade depression, affecting every country of the world, accompanied by the great and rapid fall of prices during the past two years, has produced a general desire to stimulate export and reduce import. This struggle for a favourable trade balance is becoming more and more intense.

"Looked at from the standpoint of any one country, it may appear to be reasonable and expedient. As a universal policy it is clearly impossible of realisation.

"The methods that are being employed for the purpose of influencing the trade balance are, broadly speaking, three. In some cases, exports are directly stimulated through such influences as freight rates, or by actual export bounties. More common is the use of Customs import duties, or import control. The third, and usually culminating stage, is exchange control.

"The increasing use of one or the other of these methods for influencing the movement of resources from one country to another is having a paralysing effect upon industry and trade.

"For that reason many people are coming to believe that the most effective way of bringing about a general recovery would be to set the trade between nations free from these influences. But clearly this implies the removal of the operative causes which have provided the motive

for their introduction."

"The article gives particulars of fourteen countries (including Great Britain) in which further restrictions on imports have been imposed recently. For instance, Canada has imposed a "dumping duty" upon British goods entering Canada, as a countervailing influence against the effect of Great Britain going off the Gold Standard; France, for the same reason, has imposed a 15 per cent surtax on British goods; Italy also has a new general tariff of 15 per cent, and moreover on all goods previously dutiable or free; Holland is taking steps to prevent undue quantities of imports and similar measures have been taken by many other countries.

"The article concludes with the following plain statement of fact:—

"Thus, whether by means of tariffs or import quotas or limitation of exchange facilities, the conduct of trade is being daily more obstructed, and with every contraction in the volume of trade the difficulties of all concerned are becoming greater."

"A DEPLORABLE MISTAKE."

One of the largest dealers in tools and cutlery in Manchester told a representative of the "Manchester Guardian," on November 23rd, that the imposition of a 50 per cent. duty on articles of this character was "a deplorable mistake which might have serious consequences for the trade." He pointed out that such articles as shears and trimmers used by tailors, &c., were imported because English manufactured goods could not be compared with those made abroad.

CO-OPERATIVE PARTY NOTES.

HILLSBOROUGH.

The Hillsborough Co-operative Party have resumed their weekly meetings following upon the election campaigns. Thursday, November 23rd, the B. & C. Playreaders gave a reading of the Yorkshire play "Old Justice." November 24th, Alderman Barton gave the first of a series of lantern lectures on "The Organisation of Modern City," dealing first of all with general municipal activities throughout the world; and on the 19th gave the second lecture of the same series, subject, "The Conquest of Health." On November 26th, Councillor Gill gave an interesting report on City Council work. On each occasion interesting discussions took place. Meetings in the Guild Room every Thursday, at 7-45 p.m.

The annual tea and social will be held in the Institute on Wednesday, December 30th, from 7-30 to 12 p.m. Inclusive tickets, 1s. 6d.; social and dance only, 2s. Tickets may be had from the secretary, Mr. H. Hutton, 2, Finsdon-street, or any of the committee.

The meetings of the Women's Section, which reopened on Monday, November 19th, have also been well attended. The opening social, held in the Large Institute, was a great success. November 23rd, Mr. F. Horsefield, of the Industrial Orthopaedic Society, gave an interesting report of the work at the Manor House Hospital. Members of the society are members of this organisation, of which the Right Hon. A. V. Alexander is the president.

Programme for December: 7th, social; 14th, Councillor (Mrs.) Cummings, on "Can We Progress Without Religion?"; 21st and 28th, meetings will be closed for the holiday period.

NEEPSEND.

The Neepsend Ward reopened their meetings, following upon the election campaigns, on November 15th. Mr. J. Greenfield presided. Congratulations were offered to Alderman Watkins as Lord Mayor. Report of Derby Conference was given, and Alderman Hawnt spoke on the present political situation. Next meeting, December 9th, when Councillor (Mrs.) A. Speight will give the Council report.

The Women's Section—meetings held every Monday afternoon, in the Institute—has arranged a bulb-growing competition; date of exhibition and judging will be announced later.

The annual tea, social, and dance will be held at the St. Michael's Institute, Platt-street, on December 28th. Tea at 5 p.m., social and dance at 7-30. Inclusive tickets, 2s. 6d.; social and dance, 9d., may be had from members of the committee, or from the secretary, Mrs. Watson, 125, Fowler-street.

SOUTHEY AND NORWOOD.

The Southey and Norwood Section of the Party continue their meetings every Wednesday. Programme for December: 2nd, play-reading, "Utman Fire"; 9th, address by Alderman Hawnt; 16th, business meeting; 20th a children's party, arranged by the management committee of the Longley Institute.

The Political Section is also arranging for a pantomime performance by the Don Amateurs. This will be held in the Longley Council School, date to be announced later.

The Southey and Norwood Junior Section held a social evening on November 16th. Meetings are held in the Institute at 7-45 p.m. every Wednesday. Membership open to young people from eighteen to thirty years of age. Programme includes lectures, debates, and a social each month. Secretary, Mr. W. Barritt, 17, Southey-drive.

SHEFFIELD AND ECCLESALL.

The Sheffield and Ecclesall Section held a successful meeting on November 23rd, when Mr. Basil Rawson spoke on "Consuming Power: A Political Survey." There was a big attendance, and an interesting discussion followed. Next meeting, December 14th, in the Guild Room, Cemetery-road. Speaker, Miss J. Thompson, subject, "The Socialist View of Rationalisation." Members, and prospective members, cordially invited.

The Sheffield and Ecclesall Women's Section, which holds weekly meetings at the Mount Tabor Schoolroom, Wellington-street, on Thursdays, at 2-30 p.m., held a successful social on December 3rd. December 10th there is to be a debate on "Capital Punishment." The session will reopen on January 7th for the annual meeting and election of officers. January 14th, Councillor (Mrs.) Tebbitt will speak; 21st, an address by Mr. T. H. Cummings; subject, "Looking Forward"; 28th, Mr. A. Ballard will speak on "The Co-operative Movement in National Politics." Secretary, Mrs. J. Billam, 20, Mitchell-street.

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**KETERING
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MADE BY THE WIGSTON CO-OPERATIVE
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THE LAND OF SANTA CLAUS.

A RUSSIAN VENTURE.

Some people look towards Russia as to the light of the world; others think of it as Hell. Whatever its vices and virtues, at least it is a promise—and a threat. It is a promise to workers the world over, and a threat to vested economic interests and to exploiters everywhere. The one question is, will it carry out its promise and its threat? Mrs. Cecil Chesterton is under no illusions. Almost the closing words of her recent book,

MY RUSSIAN VENTURE (Harrop, 4s. 6d. net), are: "Whether the Five Years' Plan goes through within the stated time or its fulfillment is held up till later, I am convinced that it will eventually be accomplished."

Should that happen—and it appears very likely—the world will be shaken. Mrs. Chesterton went as an impartial inquirer, but she considers that "Soviet Russia is the writing on Europe's Wall," and is "a new and terrific chapter in the history of mankind."

AWAY FROM MOSCOW.

We are used to records of visits to the great cities—Moscow, Nijni Novgorod, and Leningrad. They are busy lives, but what about the vast countryside? This journey was through parts of Southern Russia—White Russia and the Ukraine, where there are but few towns in the great tracts of agricultural land.

The first thing one notices is the change that comes over travel: trains and hotels get worse as soon as one is over the Polish frontier. No chance of buying food on the long distance trains, trains many hours late as a matter of course, and inefficient service on the part of the train conductor. This, however, is not a product of Bolshevism; it has always been thus! Food was cheap, varied, and plentiful right to the Polish border; and dear, coarse, and scanty as soon as one was over.

"There is no distinction of class on the Soviet railway system—caste is abolished. But on the main line express' there is a choice between a padded (first class) compartment as we know it, and one fitted only with wooden seats." Mrs. Chesterton recommends the wooden seats, however, since the padded ones appear to be a resting-place for undesirable company, and, unfortunately, there are still parasites in Russia. But there are also in the unpadded trams of Sheffield, for that matter.

FARMING IN A NEW WAY.

It seems the Russians are "experts in propaganda," and public relations has become a fine art. An exhibition of agricultural and other produce showed the crops raised "on what was but waste ground a few years ago," through the agency of State and collectivists farms—"of which there are hundreds in White Russia alone." Apples on display were very pleasant to look at and quite luscious to the taste. "This," said the Russian girl trained in the science of fruit breeding, "is a cross between the English Ribston Pippin and a native fruit. We grow it specially for the English market." Berkshire hogs were there, in order to supply bacon for exhibition purposes also. They were in model styes, pictures of content and cleanliness. The newest and most scientific apparatus was displayed in sheds and stables fitted with automatic water troughs which gave out fresh supplies as the creatures drink. And these, animals and accessories alike, were for exhibition purposes alone. We met for the first time the English Ribston Pippin and its kind in duplicate all over Russia.

Mrs. Chesterton points out that the fundamental idea of Stalin is a cast-iron system of State ownership, and that is fully realised on the State farms, which are run by Government money and "the workers are employed as wage-earners pure and simple." The collectivists

farms, on the other hand, is a co-operative enterprise. Land is leased by the State to the peasants, who are allotted shares according to the value of their contribution. Each peasant may have a total holding of 1½ to 2 roubles only, and only those who actually work upon the land may take shares. Consequently, these places are called, are managed by the elected representatives of the farm workers, and are quite independent of government control. The produce is sold to the State at a fixed price, and if any profit results this is divided between the shareholders according to their holding. Actually, of course, the result is a sort of piecework rate applied to farming, and by the fixed selling price, those who have done the work get the full reward of their labour.

ARE THE RUSSIANS

STARVING?

On this point we are given a much-needed warning. The writer says: "I must very definitely challenge the statement current in the English Press that the Russian masses are starving because of the exportation of wheat. This is not so. The people do not eat, and never have eaten, wheat bread; the Russians, like the Poles, consume rye bread," which is sold in Sofia cafes as something of a luxury.

The State does not yet absorb all labour in Russia. "New shops are high-priced and difficult to obtain. The export trade swallows them up, and for this reason the cobbler taps away day after day."

"But—be alone may do the work. He must not employ an assistant. If his own labour does not keep him he can enter the Government boot store and receive a wage. He is free to choose—but he is not free to make a profit on the labour of another." Incidentally, that is a piece of practical socialism right in the heart of London, England, and the sooner we emulate it the better.

"Other little trades are run in the same way. Small dressmakers may make up your garments. Their families help, but no wages must be paid, no regular assistance demanded. Manufacturers also do private work, and up to within a year ago, hairdressers also. Now, however, all individual shagging, matted waving, &c., is prohibited, and whatever your requirements they must be executed by the Government friseur. You book your appointment, but you cannot officially arrange for your pet assistant. You must take whoever happens to be free." That, by the way, is just how the poor get their hospital treatment in England, and a very good way. It only puts everybody in the queue for attention, subject only to the most urgent need. Note the result in Russia: "State hairdressing, however, happens to be quite smart. All the girls and most of the women in the U.S.S.R. are shingled, and their heads are smoothly brushed and nicely dressed."

JEWS IN RUSSIA.

Those people who can think no good of Communism, yet ask scornfully, "Can any good thing come out of Russia?"—had better think this concerning the Russian Jew. In Minsk,

Men's & Youth's High-Grade Footwear

THE "BLANDFORD" BRAND WALKING, TENNIS, CRICKET, BOWLS, GOLF, FOOTBALL.

Every Pair Guaranteed



MANUFACTURED BY THE Midland Boot Manufacturers WELLSINGBOURCH

"trade was formerly in the hands of the Jews, who bought and sold, controlled the prices, and made profit. With the abolition of private trading, the Jews were left without any means of livelihood but manual labour. . . They went on the land, worked it, and found the Jewish Communists, thus the Jews no longer parasites, no longer competitors to be pumished. It was, I felt, a practical thing to have set them free for some time for the generation of the Czars see them Churches or no churches, priests or no priests, that is a highly religious section which England is not yet Christened, and no spirit—not even for native Englishmen."

ADULT EDUCATION.

Relatively few people can read and write in Russia. Yet they are attacking these mysteries with something like ferocity—"mothers of big families patiently read out infantile textbooks. One wishes that the members of the Co-operative Guilds would catch the suggestion, invest their money in it, and in a somewhat more advanced way. You cannot, of course, make progress by Act of Parliament. But at least you can prevent some forms of harm being done."

"At one Communist two hand-day individuals were pointed out to us as the 'bad hats of the neighbourhood, who were to be taken very seriously. . . . What have they done?' We asked breathlessly, expecting to hear of child murder, rapine, or arson.

"They had sold a village store, the reply, and sold sugar, tea, and bread for private profit!"

This awful crime had been punished by two years' disenfranchisement. But in Russia, where the law is not the offence . . . and the bad man had been admitted as working shareholder on a collectivists farm. . . . Our consciences are not yet sufficient developed in England to recognise the crime, and we surely inflict life-long punishments on criminals by refusing to employ them!

RELIGION IN RUSSIA.

"An important American newspaper has a Russian correspondent" whereas "the only journal in the British Isles to have a man on the spot is the 'Manchester Guardian'!" With what result? Look what the papers say about Russia and the churches! Yet turn to this record—

"I had thought to find the churches empty. The doors have been closed, but, throughout the length and breadth of the U.S.S.R., the ancient church holds immemorial service . . . the people praise and pray." And, no notice of the persecution or impugnation of God when it is held, rightly or wrongly, that he has presided against the Soviet is he brought to trial."

"I watched the dense mass of people passing through the big doors of Kiev Cathedral, after the four-hour service," says she . . . "the great cathedral where God is praised in the name of the Holy Trinity, the clergy of a very disestablished church."

THE LAND OF SANTA CLAUS.

Tradition tells us that Santa Claus had his inception in St. Nicholas of Russia. That may or may not be in view of its part, and perhaps for crimes, it bids us to bring Christmas to the rest of the world in due time. With has this feeling in England, for example? It gave me a curious sense of delight—and perhaps somewhat of embarrassment that all the vast millions of Russia are unemployed."

"This book should be read as an act of duty by all. There can be no doubt that with the spread of knowledge concerning Russia, and the growing sympathy of her planning, our own capitalists' industry will be reduced to the arroy—and perhaps annihilated out of the arroy."

In that event, it is desirable that we should have the job done not only effectively, but even sympathetically. It is kindly fashion. We had better be as an act of intellect than of spirit—passion—so at least we might give ourselves informed and be alive to the advantages and dangers. Perhaps we should not like to live in Russia—but surely we would rather live in England of juster dealings and fairer relations.

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Best Quality House Coal - - - 37/-

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Delivered free within three miles of our depots.

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BAGS

Good Quality House Coal - 1/9 cwt.

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"Coalite" - smokeless fuel - 1/3½ bag

½d. extra out of boundary.

SATISFACTION GUARANTEED.

COAL PAYMENT FOR TON LOTS ASK FOR CLUB: BY INSTALMENTS: DETAILS

November 21st, 1931.

THE MEANS TEST.

Position of Unemployed Co-operators.

On November 17th the Means Test became part of the administration of Transitional Benefit under the Unemployment Insurance Acts. Persons whose period of covenanted benefit has expired are now required to make claims for transitional payments, which can only be obtained after the Public Assistance Authority of the particular area has inquired into the financial circumstances of the applicant.

In making inquiry as to a claimant's means, the Public Assistance Authorities generally take into account any moneys standing to the credit of the claimant in a co-operative society, and any co-operative dividends which may accrue. Therefore, claimants may expect to be called upon to answer questions in respect of such items.

The position of the co-operative society in regard to its members' accounts should be made clear. There is no statutory obligation on a society to supply information to the Public Assistance Committee except at the request of the member.

"Writing in the current issue of the 'Co-operative Review' on 'Disclosure of Members' Accounts,' Dr. W. A. St. John Garrie, Legal Adviser to the Co-operative Union, says:—

"Questions are frequently asked as to whether information should be furnished to Public Assistance Officers, Pension Officers, or other Government or Local Authority officials as to the state of the accounts of members of a co-operative society. No information should be furnished to any official or other person except with the consent or by the direction of the member concerned.

"If a secretary is asked for information, he should refuse to supply it except with the consent of the member. If the person asking for the information is not prepared to obtain such consent, and there are any Court proceedings taken in which the information is necessary, then he must serve the secretary with a subpoena or witness summons to attend before the Court and give such information as the Court thinks fit. If he is so summoned, then the secretary or other proper official who may be summoned must give any information which is asked as to the state of the member's or customer's account."

The Co-operative Union is anxious that unemployed co-operators should realise that there is nothing in the new legislation which justifies their being forced out of co-operative membership, and if in any local areas, through ignorance of inalienable, local authorities attempt to drive unemployed co-operators out of membership with a co-operative society the circumstances should be immediately reported either to the local society or to the Co-operative Union Ltd., Holyoake House, Hanover street, Manchester.

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MUNICIPAL ELECTIONS.

CO-OPERATIVE CANDIDATES VICTIMS OF PRESS MISREPRESENTATION.

The municipal elections throughout the country were very largely a reflex of the parliamentary elections, electors being caught in the whirl of the hurricanes that was launched by every capitalist newspaper, local and national, throughout the country. The result was an exception to the general rule, and amongst the candidates suffering from this whirlwind many co-operators have gone down.

The Co-operative Party, however, has no reason to be ashamed of the fight put up by its representatives, nor of the general result. The total votes cast for co-operation—which has had to rebut a serious attack on its own trading principles and on its so-called "exception from income tax"—have been increased, in spite of the abnormally adverse circumstances under which the fight was conducted.

In Hillsborough we have to regret the loss of Mrs. S. E. Ager, who had represented the Fifth Park Ward for two years and who had previously rendered admirable service to the people in her capacity as guardian. A powerful Press

virtually ignored everything Mrs. Ager had done and everything she said, in order to prejudice an electorate with short memories and easily-swayed opinion. In spite of the dice being heavily loaded against her, however, Mrs. Ager increased the Co-operative and Labour vote from 2,436 to 3,050.

As Mrs. Ager stated at the count, she will have a little more leisure now than heretofore, and will be able to devote more time to the work of the co-operative movement, which she has served faithfully as a director for many years past. We keenly regret her loss as a city councillor.

In Hillsborough, Mrs. F. T. Cowley carried the Co-operative and Labour banner against success. This ward, as at present constituted, has never been represented by a Labour councillor, and it says something for the courage of Mrs. Cowley, who was entirely new to public life and new to the ward, that she should stand up against the most powerful Liberal and Tory organisation in the city. Our opponents here must have had at least thirty cars in use. The Press has never mentioned one single

or remark of Mrs. Cowley's during the whole of the campaign, and has continuously boosted the work of her opponent, Councillor (Mrs.) Longden. Mrs. Cowley, however, made remarkable headway during the campaign. She increased the Co-operative vote from 1,479 to 1,654. At the declaration of the poll Mrs. Cowley stated that she did not expect to win and that she was prepared to stick to the ward until a majority was secured. In congratulating her opponent, Mrs. Cowley stated that there was no wonder at the result when it was remembered that the Press, the cars, and the money were all on one side, and that we had to trust to simple, persistent propaganda against misrepresentation, and even abuse.

In Neepsend, Councillor J. A. Longden reaped the honour of six years' devoted service in that area, and although a powerful attack was launched against him, he not only increased the Co-operative and Labour poll from 2,530 to 3,987, but secured a majority of 1,016.

Councillor Longden's work as chairman of the Hospitals Committee has been given in detail in the "Sheffield Co-operative" and we attribute the excellent result to the effect of this propaganda.

With a Press anything like that of our opponents, where we really could show what Co-operation and Labour stood for, and what had been done under this régime during the last few years, the stout anti-Labour waves could never operate.

We regret that the legislation with reference to the use of cars in elections was never carried. This is becoming a greater factor at every election, and when a Co-operative candidate is endeavouring, with the assistance of one or perhaps two cars, to stand

against a well-organised transport system, with people who are easily persuaded—even at the last minute—as to which way they should cast their vote, it seems there is no hope for democracy. One is tempted to advocate that electors, as a protest against this tremendous bias, should use the opponent's cars. Once this was done the fickle electors would be allowed to use their judgment, and their legs, for the privilege of a franchise that has been fought for in blood and tears.

The position in the three wards contested by Co-operators is shown below:

Fifth Park Ward.	Baker, Mrs. M. (Progressive)	4,609
	Mrs. S. E. (Co-operative)	3,050
Progressive majority		1,559
Neepsend Ward.	Progressive gain	1,715
Hillsborough Ward.	Longden, Mrs. A. E. (Progressive)	4,875
	Cowley, Mrs. F. T. (Co-operative)	3,050
Progressive majority		2,827
Fifth Park Ward.	Longden, Mr. J. A. (Co-operative)	3,067
	Lindsay, Mr. C. J. T. (Progressive)	2,927
	White, Mrs. L. (Comm.)	155
Co-operative majority		1,096

CHRISTMAS REFLECTIONS.

Now is the time to wish our readers *A Merry Christmas and Happy and Prosperous New Year.*

Unhappily Christmas, 1937, holds forth little ground for optimism to many. The world is in the depths of a great economic depression; there are more workers unemployed than there were in 1930; the wages of many workers have been reduced; and the burdens of heavier taxes on those who earn more substantial sums.

Why is this so? The world is surely richer than ever before. The answer must be that wealth is flowing into the hands of the few.

The spirit of co-operation—which is in essence the spirit of Christianity in the world of economic life—is not yet made manifest. Men are striving for wealth rather than social well-being. The co-operative movement, which stands for the working together of men, is subject to bitter attacks. Arguments are as menacing as they were before the war.

Co-operators must not lose heart. They must build a citadel of co-operation which will protect the peoples of the world.

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ONE REPRESENTATIVE OF CO-OPERATION.

THERE is still one Co-operative Party Member of Parliament, despite the unparalleled defeat of both Co-operative and Labour Parties which took place at this General Election. Billie W. Leonard directly represents the Co-operative Movement in the House of Commons. He sits on the St. Rufus Division of Glasgow, and was only elected for the first time in the by-election of May 1917.

Upon Billie Leonard will fall a heavy responsibility, for he will have to espouse the cause and the interests of Co-operation in a House of Commons which contains probably a smaller number of co-operators than any other Parliament in the last half-century. As many of the problems which the new Parliament faces, affect consumers acutely, the single-handed job of acting as direct representative of co-operators will be an unenviable task.

The situation is not unlike that of the 1918 Parliament, when Mr. A. E. Watson returned as the single Co-operative representative in a House that was overwhelmingly Coalition. Those who believe that history repeats itself will be pleased to recall that despite the fact that there was a single Co-operative M.P. at that time, the Co-operative Movement managed to defeat the Government on the issue of the unfair taxation of co-operative societies.

Disproportionate Loss of Representation.
There were 250,000 votes cast at the General Election for official Co-operative candidates. Yet this big section of the electorate is only represented by a single member of Parliament. In consequence it may be imagined that the

(Continued in next column.)

"BUY BRITISH" CAMPAIGN.

THE Empire Marketing Board organised a "BUY BRITISH WEEK," commencing November 15th. The Co-operative Union has called attention of all societies to this campaign by means of a special poster pointedly calling attention to the fact that the British co-operative movement employs a quarter-of-a-million British workers at fair trade union wages.

Co-operative Union posters were displayed alongside those of the Empire Marketing Board all over the country, on boardings and on shop windows, calling upon British co-operators to "BUY BRITISH AT THE CO-OPERATIVE STORES."

The Empire Marketing Board, in its campaign, appealed to the public to "buy first the produce of the home country, and next the produce of Empire overseas." The co-operative movement, of course, does extensive trade with the countries overseas. Directors of the Wholesale Societies are constantly visiting the different parts of the Empire, with the view to opening up direct trading relationships. At present two of the C.W.S. directors are in New Zealand. Sir Thomas Allen (a director of the C.W.S.) represents the co-operative movement on the Empire Marketing Board, which has organised the recent campaign. He has been accurately described as a "Missionary of Co-operation"—a title which has been won by his overseas work.

(continued from previous column.)
average number of votes required to return each M.P. in the three main parties was as follows:—

Conservative	25,213
Liberal	35,743
Labour	134,361

CO-OPERATIVE SOCIETIES AND INCOME TAX.

THE organised campaign on the part of opponents of the Co-operative Movement for the imposition of anti-co-operative taxation has just recently been waged with frenzied earnestness. It is, therefore, refreshing to find that the co-operative leaders are not alone in refuting the suggestions of organised surplus traders, and others that co-operative surpluses are taxable profits.

In a letter to the Editor of "The Scotsman," Mr. A. G. Murray, a chartered accountant and a member of the Council of the Institute of Taxation, writes:—

"The question of taxing co-operative societies may be of more interest than usual in these days. It is considered periodically by traders' associations, but it always seems to me that their arguments for making co-operative societies liable to income tax are at fault. I may, of course, have misused something. If so, I shall be glad to be corrected."

In the first place, any person with a knowledge of taxation will confirm that it is impossible on the existing scheme of taxation to make out a case for bringing co-operative societies within the scope of income tax liability. There is a principle in income tax which prevents this—namely, that a person cannot make a profit (for income tax purposes) out of himself. This position has been declared on innumerable occasions by Judges in the Courts and it has also been stated by Chancellors of the Exchequer of all parties. For example, a tobaccoist would consider it unfair if he were made to pay income tax on the profit arising out of cigarettes and tobacco which he uses for his own consumption. He is entitled to take those out of his stock at cost price, not at selling price. . . .

"Co-operative societies are conducted on the principle that sales are made only or mainly to members, and at the end of each half-year or year some part of the profit derived by the co-operative societies is distributed amongst members. In other words, the profit has been made out of the business done

with members by the co-operative societies which are carried on by the members. Putting it another way, the proprietors and members carry on the business receive at the end of each year a business discount on their purchases. The purchases, to a very large extent, represent personal and household expenditure, which is necessarily an operation. It is not necessary to qualify this last statement to the extent that if, for example, a hotel, which is a business enterprise, buys provisions from a co-operative society, the dividend receivable by the hotel on these purchases of provisions requires to be brought in as a credit in the profit and loss account of the hotel and set off against the first cost of the provisions purchased. You will observe that this method is consistent; the dividend is treated as a discount; in the case of a hotel it is a discount against a charge in the profit and loss account; in the case of an individual it is a discount against a charge in the profit and loss account. . . .

"That, then, is the argument on which it is found impossible to tax the so-called profits of co-operative societies.

"It should be kept in mind that members who receive interest on deposits, for example, may be liable to income tax on such interest."

It is true that Mr. Murray goes on to advocate the imposition of anti-co-operative taxation on the turnover of co-operative societies, but in so doing he frankly acknowledges that he has defied the question of taxation of co-operative societies out of the realm of income tax. It will be seen, therefore, that the opponents of the Co-operative Movement are seeking to impose a burden upon co-operative trade which is not borne by any other trading organisation.

As Mr. Snowden stated in November, 1909, "This subject has been discussed ad nauseam." Only anti-co-operative traders and their friends in the anti-co-operative Press are unwilling to see the justice and equity of the present position. They now suggest an arrangement which offends every canon of taxation. Co-operators must be alert and resist any such attempt.

FORGOTTEN PLEDGES.

In view of the haste with which the Runciman tariffs were rushed through Parliament, it is interesting to note the definite pledges given by the Prime Minister and Mr. Balfour, that tariffs would not be applied until the whole question had been examined.

Mr. MacDonald, at Tamworth, October 22nd: "The election does not give instructions to apply, but it does give instructions to examine in relation to trade problems as to how and if we can consider tariffs advantageous."

Mr. Balfour, at Leeds, October 20th: "Before this crisis arose I asked for a permanent non-political committee to examine the question (tariffs), and I am glad to say that it will help me very much by that, and I hope that a very large number of my Liberal friends and encourage them to vote for the National Government."

Now all our neighbors' chimneys make
And Christmas clocks are burning.
Our ovens they with baked meats
Oh, and all their spits are turning.
Without the door let snow fall
We'll buy it in Christmas Eve.
And eternum be merrie.

That's what, MATEY.



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REMEMBER—

Your doll store may be made like new with a small tin of — STOVE ENAMEL.
Your window pictures and mirrors may be made resplendent in all their original glory by a tin of — GOLD PAINT.
Shabby floor surfaces and furniture may be made bright like new by a tin of our wonderful — VARNISH PAINT.
That soiled ceiling may be made white with a packet of our — CELLING-WYTE.
Even food will taste better if it comes from a spicuous larder or even which has been given a coat of our famous — BUXTON LIME.

We have 400 patterns of bright and beautiful designs in

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A CORRECTION.

We have received the following from the Longshaw Appeal Fund Committee, which is a correction of the report appearing in our November issue. We have pleasure in giving space to this explanation, and express regret if any misunderstanding has been caused by our previous report.—(Editor, "S.C.")—:— Endcliffe Vale House, Sheffield, November 23rd, 1931.

The Editor, "The Sheffield Co-operator," 17, Bank-street, Sheffield. Sir,—In the November issue of the "Sheffield Co-operator" there is a statement in regard to the securing of the Longshaw Lodge and estate which requires correction.

It is stated there that the securing of the estate and house was due to the enterprise of the Water Committee, which bought the land in order to sell it to the Public Trust.

In point of fact the movement for securing the Longshaw Lodge Estate came from a joint committee of the Sheffield Council Social Service and the Sheffield and Peak District Committee of the Council for the Preservation of Rural England, formed in May, 1927, for the purpose of acquiring the estate.

This committee at once approached the Corporation regarding the proposed sale, with the result that a venture in co-operation between official and voluntary bodies was arranged. The Corporation paid the entire purchase price of the Barbridge and Longshaw moors, on the understanding that the Appeal Committee guaranteed the cost of that area now known as the Longshaw Lodge Estate (747 acres), which in June, 1931, was handed over to the National Trust. It will be of interest to your readers to know that during the four years, 1927 to 1931, nearly £15,000 was raised as a result of the voluntary appeal. Of this over £1,000 came from the Sheffield district, including £3,230 anonymous gifts, £200 collected by the voluntary wardens on the estate, and £430 raised by the Rammers' Federations of Sheffield and Manchester.

In addition the Longshaw Committee prevailed on the Corporation to agree, in exchange for certain water rights on the estate, that the view from Longshaw to Carlswark and Higgar Tor should be protected and that the public should be allowed along the Green Drive through the Barbridge Valley.

Yours faithfully, J. H. DOMCASTER, Chairman Longshaw Management Committee. PHIL A. BARNES, Hon. Asst. Secretary, Longshaw Management Committee. W. L. HARBORN, Secretary Sheffield Council of Social Service.

A CO-OPERATIVE CHRISTMAS

At this season of the year many people enjoy the advantages of Co-operation. The Christmas dinner and Christmas presents are often purchased at the co-operative store, and many times are even bought with co-operative dividend. The saving that is made by trading at the store turns many a dull into a happy Christmas.

Co-operative Christmas saving clubs have been busy for months now. The Woman with the Basket is thus able to fill her larder with Christmas fare without having to strain the slender resources of the weekly wage.

By buying the extras at the store the co-operator is really giving himself or herself a little present when dividend day comes round. Co-operators should make this a genuine co-operative Christmas by not only wishing each other well, but by helping their fellows to make the people's movement a gigantic success in 1932.

The wholesale and retail societies are all making the most of Christmas. There are great displays of seasonal fare and bright window displays. Even the Co-operative Press organisations are joining in the Christmas celebrations. The Publishing Society has issued "Yuletide" and the Co-operative Wholesale Society has issued the "Christmas Cracker," both of which are bright and excellent magazines.

CO-OPERATIVE PRODUCTIONS ARE BRITISH.

There can be no better way of helping to restore the balance of trade in Great Britain's favour than the consistent purchase of co-operatively-produced goods made for co-operatives by British workers in co-operative factories.

The co-operation movement, by the steady expansion of its productive facilities, has provided work for an increasing army of British people. Even in the last few years of distress and unemployment the number of co-operative productive employees has steadily increased. Loyalty to the products of the co-operative movement on the part of purchasers at the co-operative stores will increase the number of British workers who can obtain employment at fair rates in democratically owned factories and workshops.

A CONTRAST.

The death of Sir Thomas Lipton, the pioneer of one of the most extensive private provision dealing firms in Great Britain, attracted very considerable comment in the Press some weeks ago. Sir Thomas was a millionaire. His many attempts to capture the American Cup in the yachting world brought him into the limelight continually, and his name and generous gifts to charities of one sort or another resulted in his being raised to the baronetcy.

Charity however, is not justice. Let us not forget that the Co-operative Movement renders to the toilers of this country £20,000,000 yearly, and also bestows £25,000 to charities annually.

For the most part the toilers and men who make this possible remain anonymous and untitled.

BRITAIN'S LOAD OF WAR DEBT

BRITAIN'S National Debt now amounts to £6,347,000,000, quite apart from the loan owing to the United States of America. This £6,347,000,000 is money owed by all of the people to some of the people.

All of the people are taxpayers; some of the people are bondholders. Most of this National Debt is War Debt. In the last eleven years the total has been reduced by only £200,000,000. At the present rate of repayment our grandchildren and great-grandchildren will still be paying for the battles of Ypres and the Somme.

Interest on the National Debt costs Britain nearly £7,000,000 a day.

If you want to know more about the Debt, and the ALMIGHTY SWINDEY which much of it represents, get "Men and Money," a twopenny pamphlet just published by the Co-operative Party. This pamphlet explains the mysteries of finance in a way they have never been explained before.

Copies may be obtained from the Co-operative Party Office, 17, Bank-street.

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BUY A L YOUR GIFTS FROM THE CITY STORES & BRANCHES

AND UPHOLD BRITISH LABOUR

THE CITY STORES holds hundreds of delightful gift suggestions, pleasing and practical, *at very moderate prices.*

HERE ARE A FEW:

THE DRAPERY AND MANTLE Departments

offer many delightful suggestions—Dainty Lingerie, Chinese Day and Evening Frocks at specially low prices, Stockings, Gloves, Umbrellas, and Hand Bags—a wonderful choice.

A very attractive display of Baby and Kiddie's Wear.

THE MILLINERY Department has a charming array of Flowers for Christmas Decorations. Towels, Table Covers, sheets, &c., make useful and acceptable gifts—made into attractive Christmas parcels.

See special displays of *Eiderdowns* and cushions in the Fashion Salon (1st floor).

MAKE SLIPPERS YOUR GIFT THIS YEAR

FOR HER . . .
 Prices . . . from 1/11 to 3/11
 Moccasins, Fur bound, warm lined in Saxe, Jade, Tan, and Black—
 Prices . . . from 3/11 to 5/11
 Sheba Velvet Tabs—various colours—
 Prices . . . from 4/11 to 5/11

FOR HIM . . .
 Black and Tan Box Albert—fine value—
 Price 3/11
 Black and Tan Goat Albert—
 Price 5/11
 Black and Tan Glace—
 Prices . . . from 6/11 to 8/11
 Felt Slippers Boots—Prices, 4/11 & 5/11

FOR THE KIDDIES
 Camel Hair Tabs, Bars, and Picture in great variety
 Prices . . . from 1/6 to 2/11
LADIES' EVENING SHOES—
 Prices . . . from 5/11 to 8/11
 Gent's Patent Dress Shoes in Lace and Court styles—
 Prices . . . from 6/11 to 9/11

TRY THE NEW MINGLE WAVE in our Ladies' Hair-dressing Department—an expert staff always at your service.
BOOK YOUR APPOINTMENT EARLY.

Meet your friends in our CAFE (2nd floor) and enjoy a happy shopping expedition.

BRIGHTSIDE & CARBROOK

CO-OPERATIVE SOCIETY LIMITED

DIVIDEND
 Last Half-year;
 1/8 in the £

FANCY GOODS.

- PEARLINE SETS—**
 Mirrors Prices, from 10/6
 Hair Brushes 7/11
 Trays 10/6
 Ring Stands 3/11
 Pouchettes—assorted designs and colours—
 Prices from 1/11
 Zipp Purses Price, 1/3
 A large assortment of Beads—
 Prices from 6d. per string
 Assorted Calendars—
 Prices from 3jd.

: PRACTICAL SUGGESTIONS : from the FURNISHING Dept.

- Fire-side Chairs, in Rexine-covered back, horse velvet cushions—
 Price 18/11
 In Damask, Tapestry, Velour, and Hide—
 Prices from 25/-
 Cake Stands in Oak, Walnut, and Mahogany, three tier, folding—this enables them to take up very little room when not in use.
 Prices from 18/6
 Smokers' Companions in great variety
 Prices from 5/11
 Occasional Tables and Pedestals in Jacobean Oak, Mahogany, and Walnut—
 Prices from 15/6
 Cane Chairs and Ottomans in white and colours—
 Prices from 10/6
 Framed Mirrors in a variety of shapes, bevelled edges—
 Prices from 22/6

Christmas Gifts for Dad and the Boy!

GIVE WEARING APPAREL.
 D.B. Pull Chrome Leather Motor Coats, Boyer light tan, Golden Fleec Hand, Wind Coat, Navy Blue, Gen's D.B. Fleec Hand— Prices . . . from 10/-
 Warm and Waterproof— Prices . . . 25/-
 Gen's D.B. Blue Machine Overcoats, half-back half-kalle pleats, half lined Art Silk— Price . . . 45/-

EXCEPTIONAL OFFER.
 Gen's S.B. and D.B. Youth's D.B. Blue, Navy, Navy Serge Suits, Boy's any Fabric—
 Prices . . . 45/-
 Youth's Fancy Tweed Overcoats, sizes 16-18— Price . . . 32/6
 Youth's Fancy Tweed Overcoats, sizes 16-18— Price . . . 32/6
 Youth's Fancy Tweed Overcoats, sizes 16-18— Price . . . 32/6

REASONABLE OFFERS IN GENT'S OUTFITTERY.
TUNIC SHIRTS— P.V.J.A.M.
 New Season's Patterns Men's Winter Weight in Stripes and Checks—
 Prices . . . 3/11
 Lighter Weight Fancy Designs, in Stripes and Checks—
 Prices . . . 3/11
 Self colours, 6/11 & 8/6
 All including Ties
 Prices . . . 9/6, 10/6, 12/6
 Dressing Gowns, White Weight—
 Prices . . . 11/11, 12/11

UNDERWEAR—Men's Natural Dots or Vests, Mixture of Wool and Cotton. Price . . . 2/11
 Prices . . . 11/11, 12/11
BOY'S NOW! Hosiery: Prices will NEVER be so low again!

HAT-TRIMMING—In Fancy Colours and New Designs and Colourings. Prices 1/6, 1/11, 2/6, 3/6
TIES—Extensive and Exclusive Range of New Shades in Stripes and Fancy Designs. Prices from 1/6

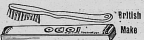
BRACE SETS. Tones Gent's Manufacture. The Dressing, Trousers, Ties, Silk and Wool Suits.
GLOVES—Wool Lined Caps. Prices . . . 4/11, 5/11, 7/6, 9/6
 Tan and Grey Dogskin, Finest Lined, 9/6, 12/6

FULLOVERS AND CARDIGANS—Shoppers' Special Line in Brown and Grey. Price . . . Limited Quantities.
 Other Prices . . . 4/6 to 12/6
 Attractive Ranges of Fullovers in several Patterns. Prices . . . 7/6, 9/6, 11/6, 12/6 up to 21/6

CALDIGANS—Ideal Garments for Winter Wear. Both Cozy and Warm. Plain and Fancy Designs. Prices . . . 8/11 to 17/6
BOYS' THREE-QUARTER HOSE—All Sizes 6-16. Other qualities . . . 3/6 to 6/6
HEATER SHIRTS— Prices (pairs) . . . 1/11 and 2/6
JERSEYS—New Shades and Patterns. In Wool and Heavier Mixtures. Prices . . . 3/6 to 6/6
BOYS' FULLOVERS—Extensive Designs. Prices from 6/6

HATS AND CAPS—Sage Brim Felt. Prices . . . Liberal Quantities. Prices . . . 10/6 to 21/6
 In New Winter Shapes and Colors. Other Prices . . . 10/6 to 21/6
CAPE—We carry a very large stock of the New Season's Tweeds— Prices . . . 10/6 to 21/6
HOWLER HATS—1913 Shapes and Colors. Prices . . . 10/6 to 21/6
 Full British Made. Prices . . . 10/6 to 21/6

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 Attractions Galore.
 "AFRICA SPEAKS" when you behold our mammoth.
 See Jumbo and the Cannibals in the Jergo. Magnificent Naval Dockyard in Accra. Abdullah will surprise you with his power.
 Full Military Review in marching order.
LARGE LUCKY PARCEL at the TOY FAIR.
ADMISSION FREE.



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 Price as illustrated, 1/4d

A full range of Popular TOILETS—
 Bay Rum, Violet Oil, Brilliant, &c. — Price, as illustrated, 1/3 per bottle
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