



THE BUDGET FOR THE OPPRESSION OF THE WORKING CLASS.

EVERY ITEM OF FOOD SUBJECT TO TAXATION.

THE BUDGET ANALYSED.

BY THE RIGHT HON. A. V. ALEXANDER.

The Budget of 1932 has been described in the Press as the "Nothing for Anybody Budget." A truer description, however, would be the "Budget for classes." For what are the facts? The Chancellor of the Exchequer has assumed that taxation of the rich has reached its limit, and that to balance the Budget he had perforce to turn to indirect taxation.

Workers Always Pay Indirect Taxes. Now it should first be made clear that, broadly speaking, four-fifths of that taxation which is described as "indirect" falls upon the working class, since it is taxation upon commodities of everyday use. In this Budget, no less than 41 per cent. of the total tax revenue is to be raised from indirect taxation. In 1927-28 the proportion was 37 per cent., so that there is an increase of 24 per cent. since that date in the proportion of revenue to be raised from indirect taxes, none of the members of the working class. This year there is an increase of 7 per cent., the sharpest rise since the war. It is quite clear, therefore, that an undue proportion of the burdens of the State are being placed on the backs of the poor.

The Poor to Pay More. Compared with the Budget of April, 1931, the increase in Customs Duties is £5,490,000, and in Excise Duties is £5,580,000—a total increase of no less than £11,070,000 to be raised from taxes on commodities. Even compared with the actual receipts from this source in the financial year 1931-32, AFTER the Emergency Budget of September, 1931, the increase is nearly £44,000,000, and so the poor pay! Last April, in resisting the proposal for a protective duty, Viscount Snowden quoted William Pitt as saying:

"There is a way in which you can tax the last rag from the back, and the last bite from the mouth without causing a murmur against heavy taxation, and that is by taxing a large number of articles in general." The tax will pass into the price of the article. The people will grumble about high prices and hard times, but they will never know that the hard times are caused by heavy taxation."

What I wonder, would have been said at that time at the decision this year to raise £30,000,000 from taxation of commodities? For that is the total expenditure figure, and the outstanding interest on the National Debt. In fact, therefore, about four-fifths of the debt interest will be provided by taxing the commodities of the working classes.

Consumer Pays Farmer's Subsidy. It must not be forgotten that, in addition to the £30,000,000 referred to above, £6,000,000 are to be collected from the consumers in order under the Wheat Quota Scheme to subsidise a guaranteed price of 45s. a quarter

for wheat grown in this country, and we are now informed that schemes have been worked out and are to be submitted to the Cabinet for discussion.



Right Hon. A. V. ALEXANDER.

at Ottawa not only extending the principle of the Wheat Quota to Empire as well as British wheat, but also for the import regulation and taxation of meat.

Tea Tax Scandal.

The reimpaction of the Tea Duty on a preferential basis of 4d. lb. on foreign and 2d. lb. on Empire tea is bad for the consumer, and also from the point of view of the Treasury. If the object is revenue, 4d. per lb. upon all tea would raise nearly £7,000,000 in a year. The Chancellor estimates to receive only £3,500,000, but undoubtedly in the long run the price of imported Empire tea will rise to as nearly as possible the price of foreign tea plus the duty, and, in fact, therefore, the consumer of tea will be paying a heavier tax of 2d. per lb., or nearly 2d., as the case may be, which will not reach the Exchequer, planters in India, Ceylon, and Kenya. The tea duty is one of the most unfair forms of taxation which can be devised. It is levied upon one of the greatest necessities of the poor, and instead of being an *ad valorem* duty, it is levied upon weight, so that the consumer who buys 10, at 80s. 4s. per lb., pays a heavy tax of 2d. per lb., while the purchaser who pays 5s. per lb. Practically every important item of the food of the people, with the exception of the most necessities, is subject to excise. It really is no use for Conservative politicians to try and minimise taxation of the consumer by saying the gravity of this position will not rise. That 2d. per lb. price for tea, which is these duties has prevented prices falling to the consumer in this country in the same ratio as they are falling at present all over the world, and there is no doubt whatever who is paying the tax. It must not be forgotten, too, that even with all this new

taxation Mr. Chamberlain would not have balanced his Budget on his present plans without continuing the cuts in the rates of unemployment benefit, reduced expenditure on transitional benefit by the operation of the Means Test, and the increased contributions to the Unemployment Insurance Fund of the workers who are still in industry. When all these items are added together, it means that the working classes in the country, and in some cases the very poorest of the community are being called upon, as a result of the last general election, to provide over £100,000,000 more than in the Budget of April, 1931, in order to avoid additional taxation of the rich.

Labour's Financial Case Admitted.

The really outstanding feature in an otherwise drab Budget is the proposal to establish a new Exchange Equalisation Fund, with power to the Treasury to borrow up to £50,000,000 to finance it. It is plain from the statement of the Chancellor that this course has had to be taken because the Bank of England under its present management finds itself unable to deal with all the exigencies of the public service of finance, which is, at any rate, an admission in part of Labour's case that the central banking institution ought to be under public control. This has been reinforced by the acceptance by the Government of the amendment moved by the Labour Party insisting upon Treasury control in all the operations in connection with the Exchange Equalisation Fund. The adoption of this scheme is, of course, a necessary move in connection with the development of a "managed" currency, but unless it is very carefully handled there may be a worsening of our trade balance.

Chancellor's Bias Against Co-operators.

The Chancellor of the Exchequer, not content with all the impacts upon the consumer above referred to, announced at the setting-up of a committee to inquire into the position of the co-operative consumers' movement in relation to income tax. I have already stated the position of co-operators on this matter in a previous issue. I need only say that the statement made in the House of Commons on Budget Day by Mr. Chamberlain that "Co-operative societies enjoyed a privileged position in that they do not pay taxation under Schedule C and D," is entirely removed from the true position, which was explained to him in a memorandum submitted by the co-operative movement some days before the Budget, and on which he had no questions to ask. Every member of a co-operative society who is a taxable person and receives interest upon co-operative shares must pay tax under Schedule D. It is a curious way in which to announce the setting-up of an "impartial" com-

mittee. We shall await with great interest the names of the impartial committee, although it has been pertinently asked how any non-co-operator could be impartial on the subject. The co-operative movement has a very strong case indeed on this matter, and it will continue to fight for just treatment.

Charity Rather Than Justice.

The most devastating commentary upon the standard set for the people under the National Government is to be found in Mr. Gurney Braithwaite's suggestion that the Conservative Associations should establish committees to co-operate with the churches to enable the unemployed to obtain clothes. No one desires to detract in any way from the spirit of charity, but it is a curious position first to be in favour of a Budget balanced by cuts in unemployment benefit and taxation of food (even including meat), and then to have appeal to the churches to come in and help to supply to the unemployed what the Government has taken away with its support. It makes one wonder whether it is now considered essential to divorce religion from government!

THE KREUGER SCANDAL.

The sensational suicide of Ivan Kreuger, who was the genius of the Swedish Match and other combines, had grave financial repercussions on nearly all the financial centres of Europe. The subsequent revelations regarding accounts and dealings of the late financier brought ruin to many thousands of investors, and forced some large financial institutions with bankruptcy or default.

Some people—co-operators among them—are wondering whether huge capitalist combines, managed for so long as to often the case, mismanaged by self-appointed financial wizards, are necessary for the effective production of commodities. As ever-increasing bands of thinkers has reached the conclusion that so far from being necessary to the provision of the world's goods these hectic financiers and their "daring" combines are a menace to the economic operation of true commerce. In the words of the Central Board of the Co-operative Union:

"Critics of the co-operative structure have derided what seems to them a slow evolution, but unquestionably our steady pace is preferable to the brief flight of financial rockets, so many of which have come down to earth during the past twelve months."

There have been so many of these financial scandals in the last year or two that the investors are looking anxiously round speculating where the next break will come.

Those who invest in co-operative goods have no such record and no such fears.

LABOUR'S FIGHT AGAINST WAGE REDUCTION.

CITY COUNCIL DEBATE.

We were given a taste at the April meeting of the Sheffield City Council of what will happen should the Progressive Party secure a majority in the Council, after the municipal election in November. For the greater part of the meeting, they were in the majority.

It is true they were without their leader, Alderman A. J. Blanchard, but Councillor W. Asbury was also absent through illness. So were three or four other Labour councillors. And it was because of this state of affairs that electric supply and tramway employees will have to suffer a reduction in their wages.

Attempt to Prevent Wage Cuts.

Co-operative and Labour members made a great but unavailing effort to prevent the wage cuts. Well, perhaps their failure will prove to be a blessing in disguise. It should be a pointer to all electors when next they have to vote.

All who wish to maintain a necessary, let alone a really respectable standard of living, would do well to remember the wages policy of the Progressives. What cynicism behind this name!

The amendment to the Electric Supply Committee minutes relating to an arbitration award for a reduction of wages for the electric supply industry was proposed by COUNCILLOR W. E. YORKE (Labour).

He and COUNCILLOR S. H. MARSHALL (Co-operative) pointed out that wage reductions were not to the advantage of industry. They also pointed out that their opponents were frequently bewailing the slump in trade, yet they desired to decrease the spending power of the wage-earners.

One of their pertinent questions was: Why complain about shop windows being full of goods and no trade, if at the same time you limit purchasing power.

I noticed that this question was answered. ALDERMAN F. THRAVES (Labour) also landed a straight left in favour of the amendment, when he asserted that there were people in the Council Chamber whose employees were receiving less than 40s a week. He asked whether such people should demand that Corporation employees should suffer a reduction in wages.

"Progressives!"

The Progressive's argument that failure to make the reduction would be a breach of faith with the Industrial Council, was refuted by COUNCILLOR T. GARNETT, who said there was nothing to prevent a section of employers from paying more, as they sometimes did, than the minimum rates.

But the majority was against the Labour party, as it was when efforts were made to prevent cuts in the wages of tramway employees. In this case

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ALDERMAN ALBERT SMITH (Labour) proposed the amendment, and stated that certain authorities had not put the amendment into operation.

Rotherham had not, he said. So that if the amendment failed, they would have the anomaly of trams being driven through Sheffield with the driver and conductor receiving a higher rate of pay than Sheffield tram drivers and conductors.

It appears that the Progressives overlooked the fact that applications for wage cuts are not infrequently made to the National Joint Industrial Council by those who, as a result of inefficiency, are unable to pay a reasonable rate. Such inefficiency and inability to pay reasonable rates does not apply to either of the concerns, under review at the meeting.

Many members were at ten when the vote was taken, and it resulted in a tie of twenty-four votes for and twenty-four against. The amendment was later lost by six votes.

COUNCILLOR (MRS.) MOORE (Progressive) was rather incoherent in regard to the views of her party when she criticised the payment of a 6s. 6d. weekly pension to a sixty-five-year-old workman, who had been a part-time worker in the employ of the Corporation. She said she would not recommend anyone to be a Corporation workman, when the pension was only 11d. a day.

To this criticism ALDERMAN THRAVES immediately retorted that charwomen in private service did not receive any pension.

When the Paint Blew Off!

Allegations were made that some of the paint in the shabazz bus-like strips of paper on a damp wall, and it was suggested that the future painting of the building should be done by direct labour.

ALDERMAN E. MARSHALL (Labour) moved an amendment to the minutes of his own, the Municipal Committee, that tenders for the painting should not be invited, but that the work should be done by the City Architect's department. He said he was defeated on a committee on the matter, which raised the whole question of contract work versus direct labour.

The work had hitherto been un-

satisfactory. They spent £1,200 on painting the building last year, and after three years it was necessary to spend another £670. They say it could not afford to spend £2,000 on painting every three years.

COUNCILLOR IRWIN MITCHELL (Progressive) regarded this as an attack on private enterprise generally. But ALDERMAN J. G. GRAVES (Independent) suggested it would be a business-like decision if the City Architect retained proceeding if a painter continuously.

ALDERMAN E. G. ROWLINSOON (Labour) also took the gloss off Councillor Mitchell's declaration. He suggested that the City Architect should make a report stating whether the paint used had been put on according to specification.

Some of the private enterprise painting had completely vanished, he said, when members of the Housing Committee recently visited one of the housing estates. Nor had it been rubbed off. It had been a private enterprise job. And he produced a box of coloured powder, which he declared, was the result of the paint used. Alderman Marshall's amendment was successful.

Collier Councillor Rowland.

A recommendation by the Electric Supply Committee to authorise the general manager to obtain quotations and arrange terms for the supply of coal to the department for twelve months, from August next, was opposed by the Progressives. COUNCILLOR J. GREEN, who proposed the amendment, challenged the belief that there was a ring in the coal trade, and said quotations should be secured by open tender.

COUNCILLOR A. PYE said there were sixty merchants in Sheffield, who should have a chance of quoting for the coal supplies, and let one to infer that it would be cheaper to buy coal from the merchants.

He must have forgotten that there was a mine in the Council Chamber. However, COUNCILLOR G. H. ROWLAND, to use an Americanism, soon gave them the "low-down" on this matter.

Supporting the minutes, he said he wondered if there was any trade in which there was more higgery-pokery than there was in the coal trade. He remarked that he would say anything about a ring in the trade, but he had to come from the pit, and in the yard he had seen a notice. It reminded members of the Coal Traders' Association that unless their accounts were paid

immediately, they would not receive further supplies of coal.

A few other disclosures by Councillor Rowland sealed the fate of the amendment. It was lost.

Action Against Corporation. ALDERMAN A. BARTON (Co-operative), chairman of the Libraries Committee, replying to a number of questions put by Councillors Chamberlaine and Mitchell on the recent action of the Masonic Hall Company against the Corporation, said the action could not have been settled on reasonable terms.

He said the committee outside a compromise, but subsequently postponed the minute, having been informed that the majority of the Council was against it, and that was approved when it came before the Council.

ALDERMAN ROWLINSOON described a claim for £3,000 in the case of blackmail. He said the Corporation on various occasions had been called upon to meet preposterous claims. And Alderman Graves stated that it was a common impression that Corporation thought they were entitled not only to their pound of flesh, but to as much blood as they could get.

Such was Labour's reply to allegations that they had been still-necked in their attitude towards arbitration.

Wireless for Hospital.

COUNCILLOR F. LLOYD (Progressive) found himself on the wrong wavelength when he had some comment to make on the expenditure of £50 in connection with the new wireless equipment at Winter-street Hospital.

He was invited by COUNCILLOR J. A. LONGDEN (Co-operative) to visit the hospital and assist in the installation. Councillor Longden mentioned that patients frequently damaged the telephones by dropping them on the floor.

Coal Aston Site Again.

The efforts of the Progressives to secure the Coal Aston site for an aerodrome went up in smoke. Not in the manner suggested by Councillor Gandy (Labour), who suggested that as there was every likelihood of an alight sitting, they should be allowed to have their pipes and cigarettes.

But there was sufficient hot air from the opposition to fill a dirigible, such as they apparently hoped would visit Sheffield.

They painted wonderful pictures of business men dashing to and fro in Sheffield in aeroplanes. Why, if all their dreams were true, the city would be a veritable beehive of industry and of bustling mechanics.

ALDERMAN G. GRAVES pointed out that it was quicker to go to the centre of Manchester by train than it was to travel there by air. He said he would propose an aerodrome in any of the city's suburbs, because of the intolerable strain one would put on the people living in the vicinity. And the scheme was thus defeated.

It seems that the only buzzing we shall have, so far as Coal Aston is concerned, will be from the bees in the bonnets of the Progressives.

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CO-OPERATIVE PARTY NOTES.

Afterlife.

The Afterlife divisional council will hold their next meeting on Friday, May 29th, in the Co-operative Institute, Afterlife Common.

Hillsborough.

The Hillsborough Co-operative Party received an interesting report on the National Co-operative Party conference from Mrs. A. Jones, at their meeting on April 7th. A number of questions and an interesting discussion followed. On the 14th, Alderman A. Barton gave his final lantern lecture on "The Organisation of a Modern City," under the title of "Finance and Town Planning," 21st, Councillor W. G. Robinson gave a report of City Council work. 28th, the social in the large Institute was a huge success.

The committee has arranged a series of visits for the summer months. Members will be circulated as to the details. Amongst the places to be visited are Dixon's Paper Mills, "Sheffield Telegraph," Town Hall, the Cathedral, and the Applied Science Department of the University.

There is a larger membership this year than ever before, but an energetic individual membership campaign is being proceeded with. Members may join at the Institute, or through the central secretary, Mr. A. Ballard, 17, Bank-street.

The membership in the Women's Section is also on the increase.

On April 4th the monthly social was held, and on the 11th a moussequin parade was organised. Mr. Heywood (Hillsborough drapery manager) and Mr. E. Walworth (drapery department manager) were present at a well-attended gathering. Mr. Walworth paid a tribute to the Women's Section for organising such a successful affair. The coats, coats, dresses, hats, &c., displayed were of a high standard and very low price. A fair amount of business was done, and the new season's fashions and materials were splendidly displayed by four of the Brightside and Carbrook employee managers.

28th, Mr. J. E. Forster, J.P. (secretary of the Brightside and Carbrook Society), gave an interesting address on the co-operative milk supply, dealing with the dangers of an impure milk supply, and showing the advantages of pasteurisation and bottling to guarantee cleanliness without deterioration in quality. 28th, Mrs. B. A. Priestley (director, Brightside and Carbrook Society, and national president of the Women's Guild) was the speaker.

Meetings have been arranged for every Monday in May, and the section is now in the process of formulating the summer programme. A record number of the members are taking part in the party's trip to the Isle of Wight on Saturday, June 25th.

Meetings held in the guild-room, Hillsborough Co-operative Institute, Middlewood-road, Monday afternoons, at 2-30. Secretaries, Mrs. R. M. Wood, 21, Hillsborough-place.

Neepsend.

The Neepsend Co-operative Party continue their activities with crowded meetings at the Institute, Manners-street. On April 13th, Alderman J. Havant gave the City Council report; 20th, Mrs. Brown (of the L.F.P.) spoke on "Imperialism."

The individual membership scheme in this area is proceeding rapidly, and as a result of the splendid example set by Mr. J. Rowan (one of the poll captains), who has secured the highest number of votes recorded for one single polling district, an intensive campaign has been started. Membership, 6d. per annum. The secretary, Mr. L. Baines, will be pleased to supply membership cards to all supporters.

The Women's Section retains a good attendance at their weekly meetings. April 4th, an enjoyable social was arranged. On the 11th, Mrs. J. Billam (of the Sheffield and Ecclesall Society) gave a talk on "Citizenship." An interesting afternoon was spent on the

12th by a visit to the Blind Institute. On the 18th, Mr. W. Carr (of the Brightside and Carbrook education committee) spoke on the work of co-operative pioneers. Mr. J. Williams was the speaker on the 28th.

On May 2nd a novel competition will take place, when each of the members will contribute a useful and practical household hint. A prize will be given to the one who is considered to be the best from the point of view of practical use in a working-class home.

Meetings held Monday afternoon at 3 p.m., in the Co-operative Institute, Manners-street.

Southey and Norwood.

The Southey and Norwood Section of the Party hold their meetings on Wednesday afternoons. On April 6th, Mr. P. Buchanan gave a lecture on "Women in Industry." 12th, Councillor H. Morris addressed a crowded meeting on "Jewish History." 20th, Co-operative Mrs. Speight gave the monthly City Council report.

The membership in this area is steadily growing. On the 28th, Mr. C. A. Holder, of J. Crowder, Co., will be pleased to welcome new members. The party has formed a party-readers' section, under the leadership of Mrs. E. Wesley, and has read Somerset Maugham's comedy "Penelope," and is to read "The Shaving of Blanco Posnet" (D. B. Shaw) on May 28th.

The Women's Section meetings are now held on Wednesday afternoons at 2-45 in the Sheffield and Co-operative Institute, Southey-avenue.

Sheffield and Ecclesall.

The Sheffield and Ecclesall annual social, held on April 4th, was a huge success. Mr. G. W. Evison gave a very fine address on Co-operative Party policy. 25th, Alderman E. G. Rowlinson, J.P., lectured on "The National System." By the aid of a large chart the Alderman made it quite clear that the Labour Party had opened a broad highway to the National System school to the university. His references also to the Nursery, Myhope, and Deaf and Dumb Schools received enthusiastic support; the new School-Master Service was also referred to. At this well-attended meeting quite a number of new members were registered.

The next meeting of the section will be held on Monday, May 23rd, in the guild-room, Cemetery-road, when Miss L. Harford (secretary, Sheffield Guild of Social Service) will speak on "Community Service in Towns."

Meetings commence at 8 o'clock. All interested persons cordially invited. Secretaries, Mr. G. H. Green, 37, State-street.

The Women's Section, which meets in the Mount Tabot U.M.C., Wellington-street, on Thursday evenings, 2-45, had held successful meetings during April. On the 7th Mrs. Fletcher gave the report of the committee dealing with the stabilisation of the tariff, advocating the adoption of the report to the best interests of the community. On the 21st Mr. J. P. Williams dealt with the same subject and allowed how the method may very well be detrimental to the freedom of the individual, and not in the best interests of the people as a whole. Mrs. J. Osbaliston spoke on "The Life and Customs of India." Mrs. Osbaliston is a member of the party, and has spent some years in India, gaining a wide knowledge of the people. 28th, The Federation party-readers read the play, "Square Pegs."

Programme for May: 5th, Mrs. J. Barton will report on the British Drama League's School for Amateurs. No meetings on the 12th and 19th (Whit-sunday). 26th, Mrs. J. Billam (of the Ecclesall Society) will speak on "The Enclosure Acts: How they Affected Sheffield."

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THE COMING CRISIS.

The world has seen its wild acts, first, in four years of brutal warfare, then by a "Peace Treaty" in which there was no peace, and finally, by allowing its international relationships to drift. There were many fine phrases, but much insincerity; the spoken words of politicians contrasted strangely with their intensely nationalistic spirit. They strook out on purely nationalist paths, leading their separate peoples into a wilderness where nation was suspicious of nation, and each played for its own hand.

The financial arrangements of the peace treaty are leading us to disaster—perhaps it is even now too late to avoid calamity.

Hittlerism.
The latest phase is the likely conquest of Germany by Hittler. Years of absurd treatment of that country by the "victors" in the Great War has had its inevitable result; the young men who were children when the peace treaty was signed knew nothing of the circumstances of the war, and will not consent to go on paying reparations. The older generation, progressively impoverished by reparations, and with widespread national pride staring them in the face, are getting their backs to the wall with the intention of resisting further payments. Hittlerism may be deferred awhile, but unless speedy international action is taken to cancel reparations, either Hittlerism or something more drastic seems certain to succeed.

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The prevailing unemployment is gradually accustoming the people to the idea that any wild change can hardly be other than an improvement.

A Fascist-minded Germany will react by producing a more intensely military-minded France, and will also antagonise the French Communists, of whom there is a considerable amount. Industry in France, too, will help to disturb matters further, since the bold trade experiment upon the cornering of gold and the English tariffs is gradually making unemployment a problem there.

Affairs in the States.

On the other side of the Atlantic, the condition of a great people beggars description. Gangsters alone were a handful for any Government, but twelve millions unemployed without any efficient organisation for relief, an unbalanced Budget, and a vast crowd of all nationalities who were never easily soothed, is making a breakdown of the whole Governmental system, and even civil warfare, not improbable.

As for ourselves, crime is on the increase, trade is still languishing in world conditions which promise no hope of recovery, and Parliament is unfortunately becoming discredited. The National Government has disappointed even its own supporters. In a year's time, the disillusionment will be complete—and it will be difficult to rouse any enthusiasm for an election.

Rationalisation of Parliament.

The one outstanding need, imperative before any Parliament in England can be really useful, is its thorough rationalisation.

A constitution which could be amended in a day or two to excess a line of Presidents of the Board of Trade from the panicles consequent upon unintentional malpractice will have to be altered to suit the public needs. The quaint forms and antiquated ceremonial that fitted the Middle Ages and a "show" court should have shifted. The lengthy round-about methods of law-making, the silly method of voting in the House, and all the crazy trumpery that hampered the work that Parliament was supposed to do will need to be discarded, and that without delay. The rise of Labour is a political factor which makes this the more necessary, since Parliament, as at present conducted, is a stifle of all good planning, blights the ideals of all new and enthusiastic members. It is also a temptation—all too successful in some instances—to the spoiling of the very things they used to condemn. Unless a member is a servant of the people he fails in his duty—and these must therefore be a rationalising of the ideas in the ordinary member's mind also.

Empire Complications.

India is by no means a settled Continent, and whilst it is at any time a grave problem requiring sympathy, courage, restraint, and sincerity for its gradual solution, it becomes a menace when our home affairs are threatened

with disaster. We shall be in too emotional a state to deal frankly and with foresight; the peoples of India will be more likely to be awaked because of our excitement.

The same is true of Ireland. Mr. J. H. Thomas is justly the type of emotional person who ought at all costs to be prevented from opening his mouth on this subject at this time. Whatever his qualities, he betrays a sad lack of humour and balance, and suffers from an exaggerated self-importance.

We have an enormous load of internal debt, which is now being tackled in the same way as we did after the Napoleonic wars—by saddling the cost of interest on the consumers by means of widespread tariffs. The result of this alone is enough to promote disaster, but taking all these factors together, the outlook is at once most threatening and most promising. We may at last get something done, and done quickly, if we have imagination and courage enough to form a really effective public opinion for progress.

The Gold Standard.

With the still uncertain condition of world currencies, Greece now coming at the end of a long line of non-gold countries, world industry seems like being even worse. Hertz, Kyslant, and Krueger are the outward and visible signs of inward commercial rot; a clear indication that the needs of the people cannot be left either to private individuals or groups of individuals acting in their private interests.

Russia.

Across these dark areas a still deeper shadow falls—so the capitalists would consider it. The one country in the world, one-sixth of the world area, which claims to have no unemployment, is busy with a great enthusiasm, and is planning nationwide. By rapid strides it is likely not only to come about of, but to surpass Britain as a manufacturing country. All its equipment is of the very latest and best, as are its industrial layouts. It has cut out rents and interests, so far as these are private preserves. It has made every Russian a shareholder in that gigantic farming, manufacturing, and mining concern called Russia. It has given the Russian worker a sense of justice such as has never been felt elsewhere. It is scientific in a larger sense than any other country has ever dreamed of being. It plans to produce what it requires for home and for export, to produce its necessary skill in workmen and technicians, and its driving power is social enthusiasm. Its miners have a month's holiday a year with pay, a six-hour day, and a five-day week. The English working class will stir their Parliament up when this news gets home upon them.

Russia controls its currency; stock exchanges and speculation of all kinds have been obliterated, it has abundant raw materials of all necessary kinds, and can be a self-contained, self-supporting

world. Unless Europe has wakened and cast out its effete aristocracy from power in industry and politics, and begins to shape itself coherently and sensibly, Russia will shortly sweep it off the map. Capitalism is such a wasteful and silly way of leaving our prime needs to take their chance of being supplied that even a backward country like Russia (whatever its crimes) will compete us out of existence.

Japan and Manchuria.

There has been ominous happenings for many weeks past. The League of Nations has been spineless and vacillating—not to say insincere—in its treatment of Japan. Japan has openly floated the League time after time for months—and that is flouting the rest of the nations of the earth. Except for America's stiffness, it is doubtful whether any effective word would have been said by the League representatives.

Sir John Simon is a hopeless person, since he appears to have no convictions whatever, and speaks always to a brief. It begins to look as though Japan's attack on China as part of the Manchurian policy of annexation was quietly condoned for sinister reasons. Can it be that to Japan has been left the task of picking a quarrel with Russia? All the signs suggest it, and though Sir John Simon would no doubt both deny any such charge, there is much circumstantial evidence to urge in its favour.

The Obvious.

One thing is clear. The world is still getting worse, more than the old Parliamentary and industrial methods will be required to right it. The next Labour Government will not go back to take up work where they left off, and by the old processes of human need has occurred in opinion; human need has occasioned it, and larger and more daring proposals equal to that intellectual revolution will have to be forthcoming and vigorously prosecuted. The constitution will cease to be unchanged; it will be radically and swiftly altered to fit the twentieth century. And unless this happens, it may even be destroyed—for Russia will sooner or later be a peer-state, will unless we convince it is downfall.

Have you seen our latest prices?

THEY REPRESENT THE BEST VALUE OBTAINABLE IN

HOUSE COAL
FROM RELIABLE PITS

In Tons CASH or COAL CLUB INSTALMENTS

In Bags WEEKLY in ALL DISTRICTS

■ SATISFACTION GUARANTEED ■

Current prices on application at our Grocery Store or the Registered Office, THE ARCADE, ECCLESALL RD.

The Arcade
SHEPHERD & ECCLESALL
CO-OPERATIVE SOCIETY LIMITED

When worried how to make ends meet economise with **SCOTCH WHEAT**



DRAPERY DEPARTMENT

POVERTY IN MIDST OF PLENTY.

CAUSE OF THE INDUSTRIAL DEPRESSION.

By COUNCILLOR W. G. ROBINSON.

THE Government claim that unemployment is decreasing, but the number of claimants for Poor-Law relief has risen from 450,000 to 584,000 since the Tory Government has been in power. There were, in addition, 145,000 people of whom no record is taken.

An immense industrial depression exists. It exists not only in this country, but in the United States, Germany, France, Italy, Japan, Australia, Canada, Balkan States, and Greece; indeed, throughout the whole capitalist world. It exists on an unprecedented scale.

Plenty and Poverty.

The salient features of this depression are: On the one hand, the curse of plenty; on the other, the curse of poverty. Twenty-five million unemployed in various parts of the world—and the increasing impoverishment and degradation of the wage-earning population. The depression exemplifies the monstrous paradox of over-production and under-consumption.

The Cause.

Economists have been henned discussing the gold standard, currency problems, and so on, as contributory factors to the industrial depression. I do not say that these have any in-

fluence, but I do affirm that the root cause is the capitalist system, which allows a small class to appropriate all the wealth the workers produce, and to return, in the form of wages, only a portion of that wealth.

One World Economy.

In pre-war days there were still vast territories that were outside the pale of capitalist economy. There were millions of peasants who provided a market for manufactured goods. Now all countries are either wholly or partly industrialised. Indeed, the newer industrial countries are setting the pace; their industries are established on the most efficient plane in the matter of machinery, technique, and productive capacity. They are also dumping their goods, not merely on the world markets in general, but on the older industrial countries in particular.

Capitalism has conquered the world. The developed capitalist countries have been so driven to export their surplus capital abroad that they have turned all countries into industrial countries, and each country is now in the position—or tending that way—to satisfy not merely its own demands in the matter of industrial products, but to unload huge surpluses on the general world market, which has shrunk until its powers of absorption are practically nil.

When Britain was like the other and all the rest of the world was like an immense farm, depending on this country for coal and iron, machinery, and manufactured goods, it was a comparatively easy matter to overcome the periods of depression. Then it merely meant the penetration of new territory, the discovery of new markets, and the extension of the means of transport. Now, with all the world industrialised, the task seems insurmountable within the capitalist system.

Under-Consumption.

Do the financiers and industrialists realise that their trouble arises from the

over-production of goods in the capitalist system, where the purchasing power of the millions of workers and their families is kept rigidly about the subsistence level? It arises, as Mr. Winston Churchill put it, "from the curse of plenty." Is it not clear that this policy, which aims at diminishing the buying power of the multitudes, is simply asking for contracting markets, for more over-production, for vastly increased unemployment? It is an absurd policy of beggar-my-neighbour, leading to the progressive impoverishment and degradation of the working classes in the respective countries, the curtailment of the use of the means of wealth production, and an intensification of the frictions and rivalries between the countries.

Crumbling Capitalism.

It is no exaggeration to state that we are engulfed in a crisis of crumbling capitalism. The Tory politicians are amazingly inept, and bankrupt in ideas, in the face of this crisis. The spokesmen of the old order are in hearty disagreement with each other as to the way out of the industrial impasse. The way out is the co-operative system.

The Way Out.

If the workers received the full value of their production—with only a small deduction necessary for capital purposes—renewing machinery, improving plant, &c.—also provision for aged, sick, blind workers, then clearly the whole mass of goods produced by the consumers, and nothing in the nature of a general glut or industrial depression could possibly ensue.

The markets would be busy; the people always well fed, clothed, and housed. It would mean planned economy, intelligently ordered production, with the public ownership of the land, the industrial concerns, all the means and instruments of wealth production and distribution, and employing them for the requirements of the land and not for private gain. That means the Co-operative Commonwealth. All the economic conditions are ready for a change in the system, all that is lacking is the understanding and the will to power on the part of the workers.

CO-OPERATIVE MOVEMENT IMPREGNABLE.

STEADINESS DURING ECONOMIC STORM.

THE annual Congress of the co-operative movement will be held at Glasgow at Whitehaven, when many matters of fundamental importance to the people of Great Britain will be discussed. This vast organisation, representing more than six-and-a-half million people—the only organised consumers' movement in the country—has had a unique experience during the present financial crisis. The governing body of the organisation—the Central Board—in its report to Congress, draws attention to the manner in which the co-operative movement has maintained its stability while many large capitalist units have been overwhelmed during the economic storm. The Central Board report says:—

"The innate sanity of co-operative method is abundantly witnessed to-day by the contrast between an unshaken co-operative movement and a world-wide capitalist economy driven to panic by complete lack of confidence in its own adequacy. The pulse of life in Western civilisation has been slowed down dangerously by the failure of capitalism to authenticate its claims to be the necessary instrument for efficient trade and industry.

Commerce, industry, and agriculture are being strangled by economic nationalism, which is the apex of production in the doctrine of competition to a world economic unity wherein fiscal and territorial limits are absurd, irrational, and retrogressive. Capitalist apologists cannot explain in terms which do not condemn their theory the disconcerting fact that at the apex of productive capacity, world consumption and an exchange of commodities are dwindling.

Systematic destruction of valuable goods need to have been over-produced, the collapse of credit systems, the bankruptcy of banking tradition, and reverberous to crude barter reveal even to the man in the street the lamentable failure of competitive industry and the flimsiness of its foundations. In such a world of unreality the simple verities of the co-operative ideal stand out as basic common-sense."

"I AM AFRAID OF PROFITTEERING."

A PROTECTIONIST ON THE EFFECT OF TARIFFS.

"THE additional duties should have been made consequent on the industries themselves, so that no increase in price would take place.

"I am very afraid of profiteering resulting, and that would be fatal."

The above comments on the new import duties were made, not by an opponent of tariffs, but by Sir Herbert Austin (head of the Austin Motor Company), a prominent advocate of tariffs, on April 22nd.

Sir Herbert's warning is a striking endorsement of the Labour Party's indictment of the Government's tariff policy. While the tariff proposals were going through the House of Commons, the Labour Party moved amendments for the purpose of securing the condition which Sir Herbert Austin regards as essential to prevent profiteering. But on each occasion the Labour Party was heavily defeated.

LADIES', GIRLS', AND BOYS' FOOTWEAR.

Sperope Brand :

MADE UNDER TRADE UNION CONDITIONS.
STAMP No. 12.

STOCKED BY ALL CO-OPERATIVE BOOT DEPARTMENTS IN SHEFFIELD.

You can't do without it!

Once you have tried it, you must get it regularly.

Why?

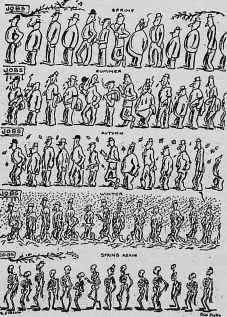
Because it is the cheapest, the best illustrated, the most informing, the most entertaining collection of stories, articles, and poems published.

What?

"THE MILLGATE," which costs sixpence, and bears the magazine at a shilling. Order it at your co-operative store, bookshop, or railway bookstall.

THE DOLLAR IS NOT ALMIGHTY.

HOW AMERICAN LABOUR VIEWS THE PLIGHT OF THE UNEMPLOYED.



Otto Sagow, in "New Masses," shows that the first year is the hardest for those seeking jobs, for, as his drawing shows, after that it doesn't matter much.

"OUR CIRCLE"

MONTHLY - ONE PENNY

A Clean and Popular Magazine for Young Folk. Full of Stories, Pictures, & Competitions. Published by the National Co-operative Publishing Co., Ltd., Leeds.

CLERGYMEN CONDEMN "NATIONAL ECONOMY."

THE PLIGHT OF THE UNEMPLOYED.

"STANDARD BENEFIT HAS NEVER BEEN ADEQUATE."

An important report, signed by the Archdeacon of Northumberland and six other clergymen, has just been issued on the problem of unemployment and the effect of the operation of the Means Test. The insufficiency of food for the unemployed, the under-nourishment of mothers, the unhappy effects of the Means Test, and the harshness of excessive rents are some of the hard facts of present-day life by which their attention was arrested. In view of the growing neglect of these problems by the present Government, whose policies have done much to intensify social distress, the report of the Newcastle clergy should serve as a sharp reminder that the problem of conditions of life for masses of the people up and down the land is too grave and imperative to be shelved any longer in the name of "National Economy." It is to be hoped that the Archdeacon of Northumberland has not omitted to send to every member of the Cabinet a copy of the report, the text of which is as follows:—

(a) Our attention was first arrested by the almost unanimous request, on the part of the unemployed men, that what was really most needed was food.

(b) In visiting we have observed that the mothers suffering from under-nourishment, particularly in families where there are several children. This is endorsed by doctors in charge of welfare centres, who affirm that long-continued unemployment is telling increasingly on the health of mothers.

(c) Though concrete evidence is a little difficult to collect as to the workings of the Means Test, it has clearly led to a great decrease in helping each other out by neighbours and relations. It has thereby considerably increased the number of families who have nothing but the bare benefit to live on. This often affects unemployed houses that do not come under the direct operation of the means test at all.

(d) Communal kitchens, where nourishing meals are provided by voluntary workers, at the cost of a few pence, have now been started in several places in Newcastle and are plainly meeting a demand.

(e) The fact that rents are exceptionally high in Newcastle is an aggravating factor in local unemployed poverty.

Conclusions.

(a) It is our considered opinion that, even as a bare maintenance level, standard benefit in this area is falling

to maintain families adequately. This is specially obvious in cases where the wage-earner has been out of work for a long period. The fact is, standard benefit has never been adequate, but it has been coked out and caked behind another. Now that the Means Test has taken pensions, &c., into account this has become impossible.

(b) The growing opposition to the Means Test is partly due to this fact. Everyone has been brought down to a level too low for bare maintenance. Debt and fear of increasing debt, inability to replace clothing, boots, and cooking utensils, are adding to the danger of under-nourishment by creating an irritable mentality.

RECOMMENDATIONS.

"This volume of human suffering demands of the community intelligent and strenuous effort not only to create work and wealth, but also to ensure economic and political conditions hindering this must be ascertained and swept away. We suggest that the present situation calls for action along the following lines:—

(a) We desire to see such a re-organisation of our industrial system as will allow of an equitable distribution of money and leisure, adequate provision being made for those whom, through no fault of their own, industry is unable to employ.

(b) Ultimate reorganisation will take time. Meanwhile, people suffer. We believe that emergency action is now required to increase benefit where it is most needed. In our opinion the available money would be most effectively and wisely spent by increasing children's allowances. Wherever possible to ensure through welfare centres that mothers were properly fed.

(c) A more generous and discriminating application of the Means Test is desirable.

(d) Immediate action is called for on the part of the community to reduce the rents of decontrolled houses, which in many cases are extortionate, and to protect tenants against hasty distraint of goods and eviction, which are causing grave hardships in cases where arrears of rent are small."

PEPPER GRAINS.

The unemployed will be glad to read Harrods' advertisement in the "Observer": "Cass for the Royal Courts—Harrods will supply a luxurious luncheon from 5-30 p.m. till midnight, with liveried chauffeur and footman, for three guineas."

We suspected this might be a trap for Labour Cabinet Ministers, but such is evidently not the case, for "Pressure on bookings being socially heavy" is as advisable to book your car as early as you can."

"Amongst the poor, this is known as 'swank.' One wonders how many laughs the King has up his sleeve."

There are other signs of poverty in the same lack. Another advertisement draws attention to a half-price sale of fur coats.

"NATURAL MIKE, beautifully matched, lustrous, usually 400 guineas, £195."

The advertisement referred to is not in connection with either the City Stores or the Arcade.

Ten wives of several unemployed miners made no struggle for this rare bargain.

Boy who, in these days of oppressive taxation, can plunk down so much for an article of toggery? "

The only person we can think of is a wealthy lady in Jersey, where income tax is all but avoided.

ANYWAY, it is a sign that England has not yet lost all.

MINKS for minkes?

MORE probably for dummies and film stars, who have not to pass the "mink" test.

PERHAPS it is a house you want, however. Here is just the thing for an unemployed man—nobody else would have the time, since its first qualification is "Hunting six days a week."

"COMPLETELY modernised at an enormous expense, yet still retaining its beautiful features."

WELL, we've had a new frost dooster; but otherwise retain the old first floor.

"HALL, three reception, thirteen bed and dressing rooms, three bathrooms

&c." But not on a cooperative estate. "FRANK, £7,000." That's done it!

PERHAPS the new Education Director on the standard salary will be able to afford it.

Now after that lot, please sleep quietly. You may win the next sweepstake, you know . . .

MEANTIME, Stiffy got more newspaper space than Stalin. . . .

AND Parliament sleeps quietly—not even emitting a snore.

WHICH makes one hope that to volcano may burst into sudden action in the Pennine Range.

SHEFFIELD REPERTORY COMPANY.

DURING May in the Repertory Theatre, Townhall-street, an unusual type of thriller, "Payment Deferred," will be given by the Repertory Company. The play has been dramatised from C. G. Forester's novel of that name by Jeffrey.

Also an entirely new play will be given for the first time on any stage, "The Brontes," by Alfred Sangster.

KIRKBY-IN-ASHFIELD MANUFACTURERS LTD

CO-OPERATIVE PRODUCE SOCIETY, BYRON STREET, EAST KINGS, NOTTINGHAM

MAKERS OF ALL PLAIN, RIBBED, AND FANCY HOSIERY, LADIES' AND GENTLEMEN'S UNDERWEAR

Every Co-operator should give this goods a trial. Sure to give satisfaction. Made under the best conditions and supplied at your own savings

ASK FOR ASHFIELD BRAND HOSIERY AND UNDERWEAR.

UNEMPLOYED THROWN BACK ON THE RATES.

OVER 200,000 INCREASE IN POOR LAW RECIPIENTS.

In the House of Commons on April 28th, Mr. Jack Lawson and other Labour members drew attention to the fact that while the Government is boasting of a decrease in the unemployment figures, the Government's policy is pushing great numbers of the unemployed back on to the Poor-Law. Mr. Lawson quoted the following figures from the "Ministry of Labour Gazette": "At the end of December, 1931, the recipients of out-door relief were 530,452. That was an increase of 4 per cent. on November."

"At the end of January, 1932, the number had increased to 550,000, an increase of 7.3 per cent. on the month, and 21.7 per cent. on the year before."

"At the end of February, 1932, the figures increased to 584,480, an increase of 2.7 per cent. on the previous month."

Mr. Lawson pointed out that since the end of September, 1931, the numbers receiving out-door relief have gone up from 450,000 to 584,000, or from 355 per 10,000 to 414 per 10,000, and the total increase in the number pushed back on to the Poor-Law since last September was therefore 128,000.

The Logic of that, he added, "is that employment is, in fact, only improving in appearance."

Ideal for Sports or Holidays . . .

PLUS FOURS may be regarded as the perfect Sports Suit

A good deal of skilful tailoring is needed to execute this style correctly and great attention is paid to details. Tweeds in various designs and in many different weaves are in our range

LOUNGE-PLUS FOURS, with extra Trousers To measure -- 3 guineas to 5 guineas Ready-made 45/- 50/- 55/- 60/- 70/- 75/-

TWEED SPORTS JACKETS AND FLANNEL TROUSERS

For informal occasions, walking, and all affairs where the greatest degree of comfort can be obtained in stylish clothes. A perfect fit is assured in our jackets, whilst the Trousers are carefully cut and tailored



TAILORING DEPT.

SPORTS JACKETS in Tweeds Ready-made 12/11 to 25/-

FLANNEL TROUSERS, Plain, Grey, and the New Stripes Ready-made 8/6 10/0 12/0 16/0

FOOTWEAR FOR GENTS AND BOYS.

Holyoake Brand: IS THE MOST RELIABLE.

TRADE UNION STAMP No. 1

can be purchased from any Co-operative Shoe Department in Sheffield.

MINIATURES ONLY BY THE KETTERING CO-OPERATIVE BOOT SOCIETY,

HAYLOCK WORKS, KETTERING

"PEEPS AT PARLIAMENT"

SHEFFIELD'S PART IN THE GROWTH OF TRADE UNIONISM.

A MOST appreciative audience, composed entirely of male members of the staff of the Sheffield and Ecclesall Co-operative Society Limited, to the number of 250 or so, filled "The Arcade" Banqueting Hall on Wednesday evening, April 27th, and heard with evident enjoyment Mr. W. H. Brown (Maschler) give a lecture entitled "PeePs at Parliament."

Mr. Brown, who is editor of "The Producer," is an old lobby journalist, and a former Parliamentary candidate. He sketched the story of Parliament from the days of the Magna Charta to the recent Budget with a skill that only one who is fully conversant with the subject could hope to possess, and interspersed his remarks with many witticisms, keeping his audience amused and interested.

The lecturer recalled some of the Parliamentarians associated with the social history of Sheffield—Ebenzer Elliott, the Sheffield Corn Law Member, who was the Poet Laureate of the working classes in the "Hungry Forties."

For the following generation Sheffield was in the forefront of the trade union movement, and its Trade Council, one of the first to be formed, was in close touch with the five men, "The Junks," as they were called, who led the trade unions from 1860 onwards. The real leaders were William Allan (engineer), Robert Applegraph, of Sheffield (carpenter), and George Ogden (shoemaker). When, in 1867, a Royal Commission was appointed to investigate the Sheffield labour outrages in particular, and trade unionism in general, it fell to Allan and Applegraph to defend the trade unionists of that day. On the commission were Tom Hughes (founder of "Tom Brown's Schooldays") and Ericcote Harrison, who later founded the Positivist Society. The report, largely owing to these two, helped the trade union movement to legal protection. Reference was made to famous local Parliamentarians, A. J. Mondella and Col. Sir Howard Vincent, and

to the contest in which Mr. Fred Maddison advocated peace during the Boer War, and the emergence of the Labour Party, with the late Mr. J. Painter as a whilom member for Attercliffe. Coming to more recent times, he said the advent of Mr. A. V. Alexander emphasised the place of co-operation in the national life.

Mr. A. Laing, J.P. (the society's president), presided, and amongst those who listened to this intellectual treat were members of the committee, Mr. W. Ross, J.P. (secretary), Mr. J. Knowles (grocery manager), who was responsible for the arrangements, heads of departments, representatives of general office and grocery branch managers and staffs.

The lecture was illustrated by numerous lantern slides, ranging from aerial views of the Houses of Parliament (showing the other "gas house" at Vauxhall) to the Members of Parliament on the lonely island of St. Kitts, with personalities as diverse as Mussolini and a citizen on Mafeking night.

10 PER CENT. DUTIES COST CO-OPERATORS £10,000,000.

MR. H. J. MAY (secretary of the International Co-operative Alliance), speaking at a public luncheon in London, stated that it was impossible to tell exactly how consumers' demands and rights were being affected adversely by the new Protectionist import duties, but on food-stuffs alone the British co-operative societies would be compelled to pay an extra £10,000,000 this year on goods they normally consume. The Wholesale Societies, too, on their trade with Denmark, would be paying nearly a million in extra commodities which they imported from that country alone.

The International Co-operative Movement, which was largely composed of working people, was viewing the fall of the citadel of Free Trade with great dismay, both as a setback to the hope of improving their conditions of life, and as a check on the growth of friendship and peace between the nations of Europe.

"TAX CO-OPS."—AGITATION THAT WILL FAIL.

UNFAIR.

BUSINESS MEN WHO DODGE TAXES.

"Tax Co-operative Societies!" The cry increases in intensity. People are asking: "Ought the co-operative societies to be singled out for additional taxation?" "Are they now evading their liabilities?"

Below we give a full reply to these and other questions relating to the taxation of private businesses and of the co-operative movement.

In the first place, it is necessary to note the quarter whence the demand comes that special taxation be imposed on co-operative societies. That quarter is the Association of British Chambers of Commerce.

Whom does the association represent? It represents private traders, who naturally want to damage the co-operative movement if they can. But people will suspect an agitation raised by Chambers of Commerce against co-operators, just as they would deride an outcry raised by burglars against the police force!

Are co-operative societies now evading their fair share of taxation? Every Chancellor of the Exchequer since the war has studied this question carefully. All have come to the same conclusion: namely, that the co-operative societies are NOT evading any burden they ought properly to be asked to bear.

If there were any unfairness in the present position of the co-operative societies as regards taxation, that unfairness would have been remedied long ago.

Revenue officials, giving evidence before the last Royal Commission on Income Tax, specifically asked that income tax should NOT be collected at source from co-operative societies.

If it were, they said, they would be put to enormous trouble dealing with the millions of claims for repayment that would be made by the great majority of co-operative society members, with individual incomes below the taxable level. (This applies to interest on share capital; and it would apply equally to dividend on purchases.)

It was stated in evidence before that Commission that only a 2½ per cent. of co-operative society members were liable to income tax. That was in 1928. Since then the wages of the working class have been drastically reduced, and in all probability the proportion to-day is even smaller.

In the circumstances it is clearly ridiculous to suggest taxing the co-operative surplus at source, because millions of claims for repayment would have to be made.

Is there any difference in the treatment of a co-operative shareholder and a shareholder in a private company? None whatever! If you have shares in a private company, income tax on the interest is deducted at source, but your income is below the taxable limit you recover the tax.

The co-operative shareholder pays tax on the interest he gets on his shares, but only if his income is above the exemption limit.

The reason the tax is NOT deducted at source is in the case of the

co-operative society is that most co-operative shareholders are people whose incomes are BELOW the exemption limit; the reason it IS deducted at source in the case of companies is that most COMPANY shareholders have incomes ABOVE the exemption limit.

What about the co-operative surplus, which is paid out as dividend? Here, the same consideration would apply. If tax were levied at source there would be millions of claims for repayment.

But the co-operative dividend is NOT the same thing as the trader's profit.

You cannot make a profit out of yourself. A co-operator's dividend is simply a rebate on the price of something he bought wholesale, or his self retail. He no more pays tax on it than a private tobaccoist would pay tax on the money he saves by buying his own smokes at wholesale prices.

That money is not "income" to the tobaccoist; nor is dividend "income" to the co-operator.

THERE IS NO CASE for increasing the taxation on the co-operative societies, which already pay income tax under Schedules A and B (land and buildings, &c.), just as private traders do.

BUT THERE IS A CASE for probing into the tax-dodging that undoubtedly goes on among members of the Chambers of Commerce.

Every inquiry into taxation held in the past two decades has shown that large sums are lost to the revenue each year because "business men" evade their responsibilities.

Bank interest, for instance! Why is not bank interest taxed at source? Does not each interest certificate sell "income"? But if a firm chooses to conceal the amount it gets every year in bank interest, how are the revenue officials to know?

And what of those "business men" who do not keep accounts? It is common knowledge that tax evasion goes on wholesale among "business men." The cases that come to light in the courts suggest that wholesale evasion remains undetected.

And how many well-to-do citizens have domiciled themselves in the Channel Islands and elsewhere to evade their fair share of taxation?

Every taxpayer who, by whatever method, escapes his due liability adds to the burden on his fellow citizens. The public will take the Associated Chambers of Commerce seriously when it sees that body bringing its own members to book. Not before!

S. & E. CO-OPERATIVE CHOIR.

AMBITION PERFORMANCE AT ANNUAL CONCERT.

THE annual concert of the Sheffield and Ecclesall Co-operative Choral Society was given in "The Arcade" Banqueting Hall on Thursday, April 27th.

Mr. W. Buckley (chairman of the education committee) presided, and there was an appreciative audience. Two choral works, "The Pied Piper of Hamelin" (Parry) and "The Queen's Masterpiece" (Richard) were the chief features of the programme, and both were well performed.

The choir, under the conductorship of Mr. J. H. Borwick, was also heard in

other attractive items, including Elgar's "The Dance."

Of the soloists, Master Norman Dumb, a very young violinist, was the most noteworthy. He displayed splendid technical ability and excellent instrumental control. Mr. Ellis Green (tenor) contributed a number of songs. Mr. Ernest Walker (bass) thoroughly pleased the audience with his robust work, and Miss Lily Hopkin was an effective contraltoist.

Miss Gladys Bingham was the accompanist.

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