



# The SHEFFIELD CO-OPERATOR

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Rt. Hon. A. V. ALEXANDER Writes on

## PENAL CLASS LEGISLATION.

### GOVERNMENT COMMITTEE ATTACKS WORKING-CLASS SAVINGS.

### BIASED REPORT AGAINST CO-OPERATORS.

#### HABIT OF COALITIONS.

In 1918 a National Government was elected with a huge majority on the plea that this course was necessary to clear up the aftermath of the war, to make Germany pay, and so forth. Within a few months that huge majority was used to attack co-operative surpluses, without any mandate from the country, and it cost the movement a great deal of time and money for the campaign which finally defeated the Coalition Government in July, 1921. In October, 1931, another National Government, with an even larger majority, was returned, ostensibly with the object of saving the nation during a world-wide financial and economic crisis. Again, within a few months that majority has been used without any mandate to attack the co-operative position. The chapter of events in connection with that attack can only be described as discreditable to the Government.

#### CHANCELLOR PREJUDICED—

After a deputation from private trading interests had waited upon the Chancellor of the Exchequer just prior to the Budget of 1932, Mr. Chamberlain received a deputation from the co-operative movement, which fully stated our case. The Chancellor, having listened to the case, and expressing the view that he thought it was a clear and able statement, said he had no questions to ask. Yet within a few days of that, in the course of the Budget statement, his first words on the income tax position were: "The co-operative societies are in a privileged position." After making this *ex parte* statement, which, in effect, expressed his view that co-operative societies were not paying their fair share of taxation, the Chancellor solemnly announced that he was going to appoint an "impartial" Committee of Inquiry. It was a strange procedure to adopt, and speaks for itself.

#### —AND A PREJUDICED COMMITTEE.

When Mr. Chamberlain had appointed a Committee of three persons, it was discovered that one of them was a director of companies which had regularly boycotted co-operative societies, purely on the grounds that they were co-operative and gave dividends on purchases to their members. When complaint was made of this in the House of Commons, a reply was made that this gentleman was the President of the Institute of Chartered Accountants, but Parliament was not told that that Institute of Accountants itself was already biased, having officially given evidence against co-operative societies before the Royal Commission on Income Tax in 1919.

#### FAIR PLAY REFUSED.

It was obvious, therefore, that the inquiry opened with co-operative societies in a prejudiced position. No other section of the taxpayers was to be under inquiry, and the co-operative citizen was put, literally, into the

dock. In these circumstances, the Committee of Inquiry was requested to arrange

- (a) That the inquiry should be in public, the co-operative movement having nothing to hide.
- (b) That its representatives should be present at all stages of the inquiry, with the right to cross-examine hostile witnesses.
- (c) That as co-operative societies alone were being attacked, and so they were, therefore, defendants, we should not be required to submit written evidence until we had been made fully acquainted with the whole of the written evidence against us.

It is significant that every one of those requests was denied. The inquiry was in private; we were not allowed to cross-examine hostile witnesses, and we were forced to submit our written evidence contemporaneously with and without a sight of the evidence against us. It is not too much to say, therefore, that co-operators may be expected to assume that the Chancellor of the Exchequer brought in a verdict of guilty in April, 1932, and the whole of the subsequent procedure has been such as to make it certain that that re-judgment should be confirmed.

The Report of the so-called "impartial" Committee has now been published, and their main proposals are—

- 1. Exemption from taxation of co-operative "divi."
- 2. The taxation of the whole of the rest of co-operative mutual surpluses, whether used for depreciation of property, machinery, &c., or placed to reserve.

In order to carry out the recommendation they propose, the Committee suggest that specific legislation shall be

passed, in order to ensure that the undistributed surpluses of co-operative societies shall be taxed. That is to say, they recommend special penal class legislation to abolish the long-established principle of mutuality as generally understood at present, and as defined by a whole range of legal decisions.

#### PRESSURE FROM TRADE OPPONENTS.

There is no possible case, in view of the decisions of the Courts, for regarding the surpluses from mutual trading as taxable profits, but, at the behest of interested and envious parties, it is now recommended that the Government should abrogate the decisions of the High Court, and even the House of Lords in the past, solely for the purpose of making an attack upon working-class co-operative savings in order to satisfy trade opponents.

#### NO REGARD TO SOCIAL VALUE.

Perhaps the most remarkable paragraph in the Committee's Report is that which admits that they have regarded as irrelevant to their inquiry any representations as to the economic and social value of the activities of the co-operative movement. Since when did the apportionment of taxation have no reference to economic and social values? How is it that the State exempts in whole or in part life assurance premiums paid, whether by rich or poor? How is it that National War Savings Certificates can be held up to £500 value by all classes in the community without payment of tax? Has this no reference to economic and social values? This sort of thing makes it plain that the Committee have confined themselves in the main to devising a method of getting at the co-operative societies, rather than adopting a purely judicial attitude.

#### DIVIDENDS WILL BE TAXED.

The suggestion already being made by headline and leading article that co-operative societies have little to complain about because the dividend on purchases is not to be taxed is both false and misleading. If the recommendations of the Report are adopted, let co-operators clearly understand that dividends in the long run are being taxed. When Co-operators associate together to effect the largest possible saving in the spending of their net taxed incomes, they are entitled in dealing with those savings to decide for themselves how much they put to reserve for the stability of their working-class institutions, and how much they distribute in cash dividends. There is no possible difference in the nature of any part of the fund because of the use to which it is put, and if the undistributed surplus is taxed under the proposals of the Committee, it follows that there is a smaller sum available for distribution. It is the only way the Government should understand at once that co-operative members will never accept for a moment that the recommendations of the Committee do, in fact, mean that dividends on purchases are not to be taxed. **NO CONCESSION.**

To suggest that the exemption of the taxation of cash dividends on purchases is a concession to co-operative societies is sheer nonsense, having regard to the fact that there are hundreds of private traders in the country already giving dividends on purchases who do not pay a single penny of taxation on those dividends.

#### THIN END OF WEDGE.

Moreover, the co-operative movement is well aware that if the Government does accept the Report and moves to special legislation to upset the just decisions of the Courts in the past, the sum to be paid in the first year or two years is not in real point the principle once having been abrogated by an unjust Parliamentary decision is capable of being exploited still further from year to year by further unjust decisions.

#### "CO-OP." OVERTAKEN NOW.

Moreover, it must not be forgotten that co-operative societies are paying tax at the highest rate under Schedules A and B, a sum now not less than £600,000, in addition to which every co-operator receiving interest upon shares, loans, and bank deposits is subject to tax on that interest. Having regard to the fact that the majority of co-operative members are below the taxable limit, but yet have no right to any rebate of the tax under Schedule A, it is obvious that they are to-day not under-taxed but over-taxed. We desire to make it clear, therefore, that on this question there can be no compromise whatsoever.

The Committee's proposals mean that co-operators are to be singled out and specially penalised for their thrift, and the whole movement will fight to the bitter end in order to uphold our fundamental principle of mutuality.

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DEMOCRACY AND THE CRISIS.

PUTTING THE WASHING OUT.

"Wah does Mrs. Jones, who lives off West Bur, do her own washing?" Answer: "Because it costs her less than 'putting it out.' That's an easy one of course. Curiously enough, that is not believed by a Council with a "Progressive" majority. They have not only decided to put the washing out—for cheapness, but they have sold the mangle!

The Direct Labour Department was doing cheap work, and what is more, it was doing good work. It had set a new and better standard for local builders, and had been well-equipped with up-to-date plant, and had become a very effective service.

The Progressive Party think the work will be done cheaply, and as well, by putting it out, so they have done so. Much of the plant has been sold at knock-out prices, but as good as could be expected in a forced sale. Considering however, that the Council, in distributing the work to the master builders of Sheffield it could have looked for, and got, more than the current knock-out prices for good plant.

Councillor Geoffrey Chambers, at the last Council meeting, reproved Alderman Watkins for his views on depression. He, he said, the Alderman bought a motor car and sold it a week later he would know how prices rapidly fall for a second-hand article. Well, Councillor Chambers will have to get up earlier in the morning: This is the dull sort of "smartness" one finds throughout the Progressive Party. Clearly, what is being sold is not so much a motor car, as a business along with it—which the responsible Council committee quite overlooked. They might easily have got more for the raterayers if they had been sufficiently businesslike.

Mrs. Jones, of the neighbourhood of West Bur Green, is a brighter intelligence than the Progressive Party in another respect. If her income this week happens to be £1, and she did sell her mangle—say for 30s.—the would never dream of saying her income for the week was really £2 30s. No, she would say, I had the mangle already; I only scrapped it for 30s.

But the money for that plant is taken to reduce rates. If we sold our tramway system we should have an extra at all for six months, but afterwards—I believe—we should be greatly skinned by those who had bought the tramway system, year after year, would without end.

INFLUENZA!

Another matter of great moment at the Council meeting was the influenza epidemic. Alderman Smith opened out on this subject, but like a good many speakers, he rather spoilt his case by saying too much. Mrs. Longden (chairman of the Health Committee), to whom his questions were put, replied in the negative. The Minister of Health had not given any advice to local authorities during the epidemic; the Health Committee had not asked the Medical Officer of Health to advise local doctors on the treatment of influenza, nor did the chairman of the Health Committee consider that it was advisable to ask the Medical Officer to make any public statement.

It is just that kind of treatment—public neglect—which gave tuberculosis

such a hold on the population for years. The Alderman had a chip at the doctors. He was "convinced" that is very little about influenza. That is very no doubt perfectly right in the work they are above reproach; although they have done to sufferers; not by any means an unusual thing with them, either.

It is time, however, that these periodic outbreaks were given the best attention that the full force of the State can provide.

Mrs. Cummings must have startled the city fathers (and mothers) by her suggestion that it was time we had a body of women under the control of the Medical Officer of Health to go into homes and take care of poor people when sickness broke out. Bravo, Mrs. Cummings!

An appeal to unemployed women to volunteer for domestic assistance work at decent rates of pay, provided an additional tax on national insurance would draw women. They would apply to those women who, rightly, cannot see why they should be compelled to go from a trade or minor profession into that kind of domestic which is frequently but a coddling of those who can afford to pay.

THE AMERICAN DEBT AND THE SHEFFIELD DEBT.

In 1921, the miners had borrowed individually from the three Boards of Guardians, and many of the loans are not yet repaid. They are not repaid because the miners have never had enough money since then with which to repay! We ought to treat them now in the same way as we want America to treat us, and cancel the debts. Manufacturers have had enormous relief of rates; so have farmers, but nothing of this kind is yet "legal" for poor miners. The Progressives were not sympathetic in their speeches, and we hope they will co-operate in the further attempts to wipe out these heart-breaking debts.

A LARGE INCREASE OF A LARGE SALARY.

In these days of severe economy for the bulk of people, it is no time to give increases of already fat salaries. Many raterayers—as housewives and tradespeople—are finding it exceedingly difficult to pay their rates at all, and at the same time an extra burden of £250 a year is being placed on the rates to increase a salary of already £1,250 a year! We appreciate the service and personality of the gentleman concerned, but there is no reason whatever, now or at any other time, for this increase.

There are many men in Sheffield industry out of work who are helping to pay it. There are others whose salaries have been halved, and at the same time they have had to take over much additional work. It is simply nonsense to say that anybody in a controlling position should have more pay if another job is added to his work. In any case, all this means is a little internal rearrangement—an adjustment of the duties of a few others in the department.

As a purely personal statement, we think that £1,000 a year is the highest salary that Sheffield can at present afford, for any post, especially when it is faced—as it is—with greater difficulties ahead.

RELIEF OF RATES.

But our rates are to be down one shilling in the pound. Since the Council meeting, the cat is out of the bag: we know where the bulk of the 1s. is coming from, or rather, where it is going to. It is being "carried forward"; that is, we are going to spend the money, but not pay it—it will be left for the Labour Party to face when that party is back in power again. The man who economized by merely not paying his bills is a reprehensible scoundrel, but a Council which sets like that—well, it is a "Progressive" Council "saving the rates!"

"Democracy in Crisis," by H. J. Laszki. G. Allen & Unwin, 7/6.

Europe and the United States are in a critical condition; and this book, of course, to the crisis in our own political affairs. The writer says, for example, that it is "universally admitted that the legislature of the modern State are in an unsatisfactory condition: it is, indeed, some of the stoutest defenders of the parliamentary system who demand their reconstruction."

RATIONALISATION.

Undoubtedly it is true that the phrase "rationalisation" is most needed where it is in Parliament, but it is not in the opinions of the electors as well! Naturally, so does not overlook as Professor Laszki. If one reads between the lines, he has a rather pessimistic outlook with regard to the political future, which one feels bound to share.

Despite a certain unobtrusive "gibberish," a rush of phrases, and the necessary use of "Mussolini"—the book has faults of Professor Laszki—the book has much excellent matter in it, particularly his chapter on "Capitalist Democracy." In these portentous days, all who have interest in politics should be aware of the case as here set forth in these exceptional political and economic conditions may bring equally exceptional "remedies" a hail of phrases, and is certainly "throw physic to the dogs," not unmet with disease and racked with pain has to adopt quite a different attitude. He has to take medicines which sometimes would be injurious to a healthy man, but which as invalid may risk taking for his very life's sake.

THE SICK MAN.

Laszki very fully sets out the opinion that we are a sick people—sick even to death in matters of economics and politics. We aggravate that sickness by the multitude of vested interests which clash together and tend to prevent any possible improvement. He sees that we have drifted from the optimism following the close of the war, not merely to a pre-war satisfaction, but even to a hopelessness that is becoming apathy, but to a state of mind which may accept wilfully sudden, drastic, and even violent change. But he sees further, that whilst that is true of a large part of the population, there is still an influential section which lives contentedly according to the old traditions. Certainly that section will talk of a hopelessness that is becoming apathy, but it will resist to an extreme degree any effective change. By the very nature of ideas, it is always the case that conservative minds are naturally united, and progressive minds are split into a variety of groups.

Professor Laszki thinks that not even dictatorship and revolution are impossible, and analyses the chances of success and failure by a careful stating of the factors which would be brought into play.

PRIVATE PROPERTY.

The great battle of the future is likely to be the attack on private property. That is to say, there is a gathering of both opinion and feeling antagonistic to private taxes in the shape of rents, interests, and profits. The owners of titles to wealth are holding the whole community up to ransom; they have, indeed, almost brought industry to a standstill. A general election now, a crash in the financial system of our own country, or the easily-possible outbreak of civil war in the Continent would probably make the Labour, Co-operative, and Socialist following so strong as easily to bring full power within their grasp. Yet power alone, in the Parliamentary sense, is not likely to be enough to carry any considerable part of their programme. The point comes where the opponent will fight rather than capitulate. We have had at least one recent instance of this—just prior to the war when Lord Curzon, Mr. F. E. Smith (as he then was) with a well-known army general were prepared to resist Home Rule for Ireland by force of arms. There is no guarantee that a similar result might not follow an onslaught on the citadel of private property, and we may be sure that the House of Lords and the full strength of the court will be used to the furthest possible extent to defend privilege. Laszki is of opinion that, if events allow the election of a Labour Government with a big majority, the utmost care will be necessary when the Government is formed to ensure that its will is carried out without delays.

PLAIN SPEAKING.

Taking the book as a whole, it is outspoken in the sense of hiding nothing, and yet is discreetly written. Some of the first half might well be shortened, and we should like to have had the possibilities of a dictatorship discussed a little more fully. Undoubtedly we are heading in that direction as fast as we can go. Plainly, the one person who continues the personal recklessness with sufficient potential popularity is Mr. Winston Churchill—from whom, heaven protect us! One thing is clear from this book, even to those to whom the thought was new: our constitution, our Parliament, our whole ways of corporate life are likely to be in the melting pot! That, too, not of deliberate intention, or with a carefully planned way of letting them cool and set in a twentieth-century mould, but because of long neglect, through privilege and ignorance.

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## THE FAILURE OF CAPITALISM: YOUR PART.

By COUNCILLOR W. G. ROBINSON.

At the time when the machine era opened in this country there were those who said it was the beginning of the Golden Age. It was quite seriously believed that the robots of iron and steel would relieve mankind of hard and exhaustive labour and provide easy wealth and even luxury for all. Logically, of course, every labour-saving device, every improvement in the means and methods of wealth production, should have marked a step in the direction of this desirable ideal—but such has never really been the case under capitalism. Improvements of wealth production have never benefited the people as a whole. The slums and mean streets of our big cities, the sordid poverty and squalor in which the masses as well as the present members of the working classes live, is an example of the capitalist failure to use rightly the wonderful power which is in their hands. There is hardly a single sanably organised community in the country. Our houses, industrial buildings, shops, and trading centre, represent chaos rather than order. The existence of 30,000,000 unemployed, having regard to the amount of work actually available, is utterly ridiculous.

Machinery, materials, human power, and even capital, exist in plenty if intelligently directed to a planned objective. A surplus of labour exists side by side with a surplus of commodities, plant, machinery, and capital, yet the awful absorption of labour would also mean the absorption of these other services. The system desires to the vast majority of the people the full and ample life which the plenitude of Nature and man's ingenuity make possible.

To remain tacitly passive in these circumstances is suicidal for workers and unemployed alike. The knowledge, the organising ability, as well as the material means, are also available. Even the constitutional facilities for changing the present economic basis of society are available to bring order out of the present chaos. There is not even a choice between capitalist and co-operative success, for the alternative to corporate action is a more swift degeneration into chaos. The workers should not leave this matter to leaders merely. The study of economic and industrial history, and the planning of a new social order, should be matters for consideration by members of the rank and file. In trade union branches, in Labour and Co-operative meetings, in Study Circles, and by definite home reading, workers should fit themselves to create a public opinion in increasing measure, that will demand a change, not a mere adaptation, not merely the creation of ambulance services in an endeavour to save our people from the worse consequences of capitalism, but a change of system expressed through a close association with the co-operative movement, and its right voting, and through persistent propaganda.

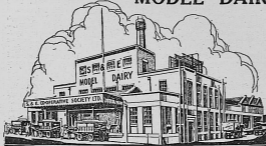
## ONE-YEAR PLAN FOR CO-OPERATIVE PRODUCTION.

At one of its earliest meetings the National Co-operative Authority determined to do all in its power to expand the sale of co-operative productions during 1933. Accordingly, a circular has been issued to co-operative societies by the Co-operative Union, calling attention to the importance of purchasing co-operative productions. It is not sufficient for members to buy at co-operative stores; they should see that the goods purchased are co-operatively produced. This is a necessary step if the movement is to hold its own against commercial rix and trusts who seek to cripple co-operative enterprise.

The positive proposals made by the National Co-operative Authority include the increase during 1933 of purchases from co-operative wholesalers and factories by at least 5 per cent.

(Continued at foot of next column.)

# SHEFFIELD AND ECCLESALL SOCIETY'S MODEL DAIRY.



The Sheffield and Ecclesall Co-operative Society Limited has, from the very beginning, stood for absolute purity in the quality of its foodstuffs. Regarding milk, the most important food of all, they realise that pure, fresh, clean milk is a vital necessity to the health and well-being of the community.

### RELIABLE MEDICAL TESTIMONY.

When the dairy was opened on Saturday, October 25th, 1930, by Sir John Robertson, Professor of Hygiene and Public Health at Birmingham University, it was regarded as the beginning of an important phase in the society's operations, and certainly as an achievement of hygienic value to the city and public health. How true was that prognostication of two years ago is shown by the fact that the society's milk sales for the year ended January 26th, 1932, total 286,997, while the public has shown its approval of this hygienic service by increasing the opening week's output of 9,777 gallons to the present weekly sales of 18,450 gallons (equal to an annual output of 7,675,200 pint bottles).

### UP-TO-DATE PLANT.

The building, erected and equipped entirely by the Co-operative Wholesale Society Limited, is situated on a six-acre site which lay dormant for many years, but which now houses an extensive garage and stables, and the almost completed grocery warehouse and cooked meats factory. Embodying the latest ideas in dairy plant, it has been designed to deal with the pasteurising and bottling of 30,000 gallons of milk per week. From the arrival in chums from selected Darbyshire farms to the despatch in sealed bottles, the milk is entirely untouched by hand, for all the machinery and plant is electrically driven, and after use, is thoroughly washed and sterilised to ensure that degree of cleanliness so essential to the provision of a pure milk supply. So much has been written on the pasteurising process that it is not the intention here to detail the treatment, but the unqualified testimony of eminent medical authorities should be proof enough of the adequacy of pasteurisation to ensure purity in milk.

### GUARANTEED PURITY.

The automatic bottle-filers guarantee that each bottle is filled with a full Imperial pint, while the capping machines seal each with a germ-proof cap, thus preventing any contamination in transit from dairy to consumer. The bottle-washing machine is capable of washing and cooling 4,500 bottles per hour, and ensures that when they leave they are thoroughly cleaned. Further, two powerful inspection lamps are installed to allow a rigid inspection of bottles to be made before passing to the filling machines. It will, therefore, be seen that everything humanly possible is done to prevent contamination of the thoroughly-cleaned, purified, yet unimpaired milk. The dairy is as spark and span as on the day when its eminent opener said it was "as good as anything else in the world."

### WELL-ORGANISED DISTRIBUTION.

The object of the society, by the outstanding principle governing the erection, to provide a pure milk supply by treatment which modern science approves and demands has been reached and faithfully kept, and Comm. A. Laing, J.P. (president) and his committee are proud of the fact. Pasteurised milk is sold at thirty-seven of their forty grocery stores, and delivered daily to members by means of a fleet of motor and horse-drawn vehicles. Further supplies are distributed to hospital patients and a neighbouring society.

### A REAL ECONOMY.

The summer price of 3d. per pint bottle, maintained during the winter months, has given members a substantial economic benefit, and an additional saving is derived from the dividend allowed on purchases. With regard to this latter benefit, the return by way of dividend at the current rate of 7s. 6d. in the pound is equal to thirty-three days' free milk in the year.

(Continued from previous column.)

However, willing retail co-operative societies may be to give effect to this decision, they are dependent in the end on the loyalty and intelligence of their members who must be made aware of the need to buy more goods bearing the co-operative brand, thus helping to render the movement independent of outside influences. Store assistants, too, outside influences. Store assistants, too, outside influences. Store assistants, too, outside influences. Store assistants, too, outside influences. Store assistants, too, outside influences.

### THE LOYALTY LIST.

There are certain commodities and articles which the National Co-operative Authority is convinced should be sup-

ported to the extent of 100 per cent. by all societies and members. Co-operative supplies in these directions are fully adequate and of the highest quality, and there should be no question of alternative.

It will be noted that the plans approved by the National Co-operative Authority are perfectly practical and straightforward. If societies and the rank and file of the movement will only play their part in increasing co-operative production there should also be a corresponding increase in the amount of employment available.

Members also gain all the extra economies of large-scale production. Do not forget there is a dividend for the retail society on all purchases of co-operative goods, and that dividend ultimately comes to the individual member. There is no dividend for the retail society on other people's goods.

A MODEL OF ALL THAT A MODEL DAIRY SHOULD BE.



- Floor.
- Jam.
- Soap.
- Biscuits.
- Tea.
- Lard.
- Galvanised Ware.
- Clothing.
- Cycles.
- Furniture.
- Pianos.
- Writers.
- Wire Mattresses.
- Brushes.
- Boots and Shoes.
- Drugs.
- Ironing.
- Frams.

# ECONOMICS FOR CONSUMERS.

## IV.—PURCHASING POWER OR “MONEY INCOME” (EARNED).

SINCE the real National Income—the goods and services produced and ready for use—is not directly distributed, but follows the distribution of money, we had better look carefully into the ways in which money is distributed how we come to get our individual “incomes” or “purchasing power.” A distinction is often made between “earned” and “unearned” incomes. The distinction is not a good one, though it has good points. Wages, salaries, profits, and professional fees are all said to be “earned,” in the rough fashion in which the word is used. They are all methods by which purchasing power is distributed.

### WAGES

being “earned.” In fact, under normal circumstances a wage-earner certainly “earns” more than he gets, otherwise he would not be employed. Indeed, he has had to contribute by a reduction in the most drastic action even to secure what he now gets as wages, and a dissolution of the trade unions would quickly be followed by a reduction of wages down to the levels of the period of the industrial revolution. There has never yet been a trade union rate that was high enough!

### SALARIES AND PROFITS

vary from very low ones to handsome fixed incomes like those of a town clerk on £1,000 a year, or perhaps a managing director with £10,000 a year. Profits may be anything—beginning with minus quantities (which we had better call losses, and be clear about it) to £50,000 a year from what is substantially a one-man business.

Such profits are supposed to be “earned” if they result from a privately and personally owned business in which the proprietor spends his time. It would be difficult indeed to say what proportion of any such income is really earned, since a manager can be in charge and the proprietor may be back and take his ease on, say, something like £50,000 a year; or, alternatively, a small messenger may make about 5s. a week for seventy hours’ hard labour. Certainly some profits are well-earned, especially certainly some profits are excessive in themselves on any basis of judgment, and may involve little or no work by the recipients. Pretty much the same is true of “professional fees.” A Labor

Attorney-General for the year ending March 31st, 1926, for example, received salary and fees amounting to £23,968, which is double-barrelled nonsense, since that an income like that should since for paid under any circumstances for legal work is an absurdity, and that it should be associated with a Labor Government is ludicrous and tragic.

That is the shortest possible descriptive summary as to how the purchasing power called “earned” income is distributed. It must be borne in mind continually that the distribution of money income determines the distribution of the real national income.

### WHAT ARE THE RESULTS?

They are so open to criticism that a whole book would be needed to deal with them adequately. A few important points can here be referred to, which hardly need arguing.

### 1. IS NOT IN PROPORTION TO THE VALUE OF THE SERVICE RENDERED.

A dressmaker—or one doing exactly that class of work in the works and offices of a manufacturing company—a squeeper-up—is known to get 35s. a week in the same city and at the same moment as a corporation dustman receive money for similar work! A shady lawyer may “earn” four or five thousand a year, whilst an industrious and highly useful joiner will consider himself in clover if he can be sure of £150 a year. A shop assistant has to dress like a tailor’s model, but is likely to feel satisfied on £4 a week, whereas the speculator in charges of teas may make £400 a week! In our modern civilization it has become a by-word that pay is entirely disproportionate to service, and is properly expostulated by the remark that “it’s only fools who work.” Chance, mainly, with an elastic conscience to fit the circumstances and a passion for “getting on,” are the chief factors that determine the “earned income” portion of our purchasing power.

### 2. SUCH DISTRIBUTION HAS INTOLERABLE WIDE EXTREMES, AND IS SUBJECT TO CONSIDERABLE VARIATION WITHIN THOSE EXTREMES.

On the one hand, a seller of bootlaces living in a two-house on the other, is successful and high-class

bookmaker or stockbroker. Both are painful exercises, both are deserving of pity, both ought to be put straight! But their difference is that chasing power may easily be won between a few shillings a week up to a country house, a seaside house, a yacht, and a couple of motor cars. Starvation and the most excessive superfluity—both getting something out of the real national income, indeed!

It is true the bookmaker may have a bowl luck, and drop down to a loss in the particular year; try, also, that the bootlace seller may get an itch for being popular “on the make,” and spend all his brains in what is effectively plotting against society for a larger share. He may even become a “farceur” in commerce,” gives luck, fit to receive a chapter all to himself in a revised edition of “Self-Help,” when he will be applauded by a sheep-like multitude and be one of the ways to the House of Lords. He may, perhaps, climb to the seats of the mighty by doing what ought to be considered the highly reprehensible act of spending sixteen hours a day “building up a business,” will know that his claim on the real wealth—will depend on how much money he can get hold of without breaking the law of the land, or being found out!

### 3. IT IS COMPETITIVE TO THE FIGHT OF ROBBERY WITH CRUELTY.

The surgeon or the barrister with a reputation—justified or no—can and does put up his price, with the result that very soon a point is reached where only the very well-to-do can benefit from their services. One must not overlook, of course, the splendid service done voluntarily in the hospitals by eminent surgeons, but there is no “hospital” for law! The fees in some instances are fantastic, only to be compared to those paid to some of our entertainments “stars.”

Profits, too, are secured at an excessive price by “rings,” and, on occasion, by tariffs which have been specially pleaded for by the particular trade concerned. Army and Navy contractors have fleeced governments, and therefore people, and jerry-builders and manufacturers of shoddy have respectively housed and clothed most of the people at handsome prices.

### 4. THESE METHODS OF DISTRIBUTION HAVE CREATED AND FIXED CLASS DISTINCTIONS.

“Divide and conquer” has notoriously been the method of capitalism when seeking wage reductions. A wage-earner is in a lower range of animal life to some of the super-mammals who live on £10,000 a year. In so far as there is class government, class education (as in public schools versus provided schools: Oxford and Cambridge v. The Rest, &c.), it is those who have individually received large volumes of purchasing power, often for very little or no service, who have brought them into being. Wide differences in habit, in conveniences, in comfort, in outlook, in physique, in dress, in speech usually are observable as between wage-earners on a low level and the people whose purchasing power is on a high level.

### 5. THEY HAVE LEFT THE LARGE MASS OF THE PEOPLE CONFINED TO A POOR.

Practically every full-time working wage-earner is so poor and always has been. This has reacted upon production capacity with the result that the real National Income has never been large enough in any year. But deliberate means have been used by the controllers of industry and agriculture to keep output down. Sir Henry Campbell-Bannerman confessed shame in stating that thirteen millions of people lived on the verge of starvation—and the position is not yet improved.

### 6. THE “WAGES AND SALARIES” METHOD OF DISTRIBUTING PURCHASING POWER EMPLOYED WITHOUT A PENNY!

The wages system has definitely failed—we still need to find a better one. For years the employment of better class labour in industry and agriculture has been left high and dry, and the result has been a mass of replenishment. All these methods—wages, salaries, fees, and profits—have alike failed: not merely to effect a just distribution either on the basis of value of work done or of the needs of the people, but to do at all to something like a distribution of the means of production of the population! They have encouraged our selfishness, made us crafty and unconsciously cruel, they have settled the geography of towns (East and West Ends), located dirt and smoke and disease on the one hand, and conserved scenery, vegetation, pure air, and spaciousness on the other! Clearly they must give place to simpler and saner ways of distribution, for they are self-condemned! They have made our economic setting what it is: they have made us what we are!

## CO-OPERATIVE PARTY'S ANNUAL CONFERENCE.

The annual conference of the National Co-operative Party will be held at Nottingham in Easter. The Sheffield Party have submitted important resolutions on Unemployment, Housing, and Finance.

In view of the proposed taxation on co-operative reserves, it is expected that the conference will be of great importance to the movement, and attended by delegates from all over the country.

It will be remembered that the entry of co-operators into the political arena was provoked by the Government's unjust treatment during the war. The imposition of the Excess Profits Tax and the Corporations Profits Tax roused co-operators to very keen resistance, and active opposition to the Government. There is little doubt that the proposals contained in the Special Committee's report will have a similar effect. Moreover, in 1917 there was no political machinery in the movement; co-operators have now a well-organized political machine, with local councils, committees, and representatives in every part of the United Kingdom. The party will be the spear-head of the army which will attack the Government in no uncertain way should legislation be carried on the lines of the committee's report.

## BRIGHTSIDE GUILD FOOTBALL CLUB.



The Brightside Guild is to be congratulated in having inaugurated the first football club definitely associated with the Co-operative Guild movement in Sheffield.

The club was commenced in May, 1931, in true pioneer style, by contribution of 2s. from an enthusiastic member.

The first season, 1931-32, thirty-two matches were played. Twenty-five were five lost, and two drawn, and the season was concluded five from debt with a few shillings in hand. The club

joined the Friendlies Football League, and have had a successful career in this association.

The responsible committee is advocating that the Guild movement should take up sport as part of its work. This, the committee, is calculated to draw in young members who could not be otherwise reached.

The hon. secretary—Mr. H. Elliott, 129, Tyler-street, Brightside—will be pleased to supply any information to Guild members who favour the development of this aspect of social work.

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## CO-OPERATIVE PARTY NOTES.

### ATTERCLIFFE.

The next meeting of the Attercliffe Divisional Council will be held in the cliffes Common, on Thursday, March 23rd, at 7.30 p.m. In view of the election created by the election of Councillor F. Marshall, J.P., to the Aldermanc Bench, the meeting will be of importance in connection with the election campaign. The membership cards for 1933 are now ready, and Mr. F. Pearson (the secretary) is anxious to receive renewals of subscriptions for all last year's members, and to double the membership for this year.

### BRIGHTSIDE.

The Brightside Divisional Council meeting will be held at the Shiregreen Co-operative Institute, Bellhouse-road, on Saturday, March 18th, when Mr. A. Ballard (the party organiser) will speak before an "Organising Public Opinion." The meeting will be followed by a social. Members and prospective members are cordially invited.

### BURGNEAWE.

The Burgneawe Women's Section, which holds meetings on Wednesdays, at 7.30 p.m., in the Burgneawe Vestry Hall, are continuing the series for 1933. The members are to visit the "B. and C." Society's dairy at Broughton-lane on March 6th.

### HILLSBOROUGH.

The Hillsborough Divisional Council is profiting by the membership campaign carried out during the autumn of last year. Members recognise that at this time are not only making regular attendances at the meetings, but also bringing friends along. We regret to report the illness of the secretary (Mr. W. H. Bottom), but he is happy to say that he is now back at work again. The meetings in the guild-room have been well attended, and good discussions have followed each of the lectures. February 22nd, in the absence Mrs. F. T. Cowley, through illness, Mr. H. Slack (the treasurer) gave an interesting address. On February 28th an enjoyable social was held in the Institute, when Councillor J. Gill invited all supporters for the work they had put in during the municipal election campaign, and for their service generally. Mr. A. Ballard (the party organiser) presented Councillor Gill with an electric reading lamp on behalf of the members. February 9th, the supper-dance proved to be one of the most popular events of the season. The socials committee apologised to the many applicants who were unable to secure admission. February 16th, Councillor E. Gandy spoke on "Rating and Valuation in Sheffield." February 23rd, Mr. George Clark (Railway Clerks' Association) spoke on "Transport Systems."

A fishing club has been started, and payments can be made by weekly contributions.

The Women's Section of the party has now got such a large membership that it is impossible to hold meetings in the guild-room; accordingly, the large Institute is used every Monday afternoon. On the 6th a social was held, 13th, Mr. J. W. Holland, on "Public Life"; 20th, Mrs. F. Ward, on "Public Life"; 27th, Miss A. Oates was the speaker. Programmes for March: 6th, social; 13th, an address by Mrs. Ludbrook; 20th, Mrs. F. Ward, on "Public Life"; 27th, Miss A. Oates was the speaker. The section has secured a record number of contributors to the outing club fund, which, in addition to the Sheffield which, in addition to the Sheffield which, in addition to the Sheffield Party's excursion to Torquay, is to be used for other shorter excursions in view of C.W.S. productive factories. Secretary: Mrs. R. M. Wood, 13, Hillsborough-place.

### NEEPSSEND.

The Neepsend Ward Committee reports successful meetings in the Institute during February. 8th, Councillor T. H. Spaight gave the monthly City Council report; 15th, Mr. H. Slack (organising secretary of the Co-Operative) gave a special address on "Ordnance." After a very keen discussion a hearty vote of thanks was

accorded for a most stimulating address. On March 8th the speaker will be Alderman T. H. Watkins, J.P., and on March 15th Mr. Harold Wilkinson, who recently visited Russia, will give an address on "The Soviet Union, 1933." Arrangements are in hand for a special meeting to deal with the agenda of the National Conference of the Co-operative Party. Membership fees for 1933 are now due.

The Women's Section have suffered the misfortune of having their secretary (Mrs. Watson) ill. We are pleased to report that she is now well on the way to recovery, and Mrs. Justice has acted as secretary in her stead. Successful meetings have been held during February. On the 6th, a social; 13th, Councillor Curtis spoke on "The Power of the Press"; 20th, Councillor (Mrs.) Tebbutt, on "The History of Factory Act Legislation"; 27th, discussion on current political problems. March 6th, a busy competition will take place. Meetings held in the Co-operative Institute, Manners-street, on Mondays, at 2.30 p.m.

### SOUTHEY AND NORWOOD.

The Southey and Norwood Section of the party have held a series of very interesting meetings during February. At an enjoyable social evening was held; 8th, Alderman J. Havant gave the monthly City Council report, which was followed by interesting discussion; 15th, Mr. J. H. Pearce (secretary of the "B. and C." education committee) lectured on "C.W.S. Productions," illustrating his lecture by a series of interesting films; 22nd, in the absence of Alderman Smith, the chairman (Mr. R. Fisher) gave an address on "Sheffield," Programme for March: 1st, Social evening; 8th, City Council report by Councillor F. W. R. Stokes; 15th, address by Mr. J. W. Holland; 22nd, Councillor A. Oates will speak on "National Electrical Development"; 29th, Mr. A. Ballard on "Next Steps in Co-operative Progress."

A social and dance will be held on Monday, March 20th, 7.30 p.m., in the Montagu Council School. Chairman, Alderman T. H. Watkins, J.P. Tickets, 9d. each, now on sale.

Arrangements for the potato competition are now in hand, and potatoes are available. Entries (6d.) limited to party members only. The section has also inaugurated a savings club in connection with the excursion to Torquay; regular socials will be held in the Institute on Saturday evenings with a view to assisting members to take advantage of this excursion.

Mr. Holder (the secretary) asks us to make a special appeal for the enrolment of old and new members.

A women's meeting is held every Wednesday afternoon in the Institute, to which all women in the district are given a cordial invitation.

### SHEFFIELD AND ECCLESALL.

A well-attended meeting of the "S. and E." section was held in the guild-room, Catterston-on, on Monday, February 20th, when Mr. W. Berry gave a lantern lecture on "Railways of the World." At the same meeting delegates were appointed to the national annual conference to be held at Nottingham. A special meeting to discuss the agenda of the conference was held on February 27th. Next meeting: March 20th. Speaker: chairman of the Sheffield Party (Councillor J. A. Longden).

The Women's Section is steadily increasing its membership. On February 2nd, conference reports were dealt with, and on the 6th the annual tea and social were held. Mr. Owen (of the Sheffield Social Survey Committee) spoke on "Social Survey Work"; 13rd, Councillor A. T. Wells was the speaker. On March 2nd, the section is to discuss "Co-operative Party Monthly Notes"; 9th, Councillor A. S. Mappin will speak on "Unemployment Measures as They Affect Women"; 16th, Alderman Smith is the speaker; 23rd, Mr. A. Ballard is the speaker; and on the 30th, Mrs. J. Burton (a member of the section) is to give an address. Secretary: Mrs. J. Billham, 46, Blair Athol-road, Ecclesall.

## ECONOMICS MADE EASY.

We are running through our own columns what we believe to be the most useful setting of economics for workers—and everybody else. In any case, economics is now rescued for ever from being the "Diabolical Science." Time was when it shared with Theology the driest and most stogy volumes to be found anywhere.

Now a university should be "universal" in its outlook upon knowledge and inquiry; its teachings should also be "universal" in the fact that they should come within the reach of everybody within the country. This book is an example of doing the work well—"EASY LESSONS IN ECONOMICS," by E. E. Homsley (Cambridge University Press), for 2s.

It is exactly what its title claims—Easy Lessons. There is no systematic setting; it does not seek to cover the ground even of essential economics, but merely touches upon prominent aspects. Its outlook is progressive, but severely restrained.

### RUSKIN AND MORRIS.

It is pleasing to note that the moral and cultural teachings of Ruskin and Morris are not here set aside, as is so often the case. "We may by wise spending all enjoy in common."

"The painter's hand of wonder; And the marvellous fiddle bow; And the banded choirs of music;

All those that do and know.

For these shall be ours and all men's,

None shall any lack a share

Of the toil and the gain of living

In the days when the world grows fair."

There are 26 numbers of simple and descriptive diagrams in the book which add considerably to its usefulness, and questions at the end of each chapter which are certainly the best we have ever seen, since they are entirely of a practical order. Here we have, for example—

"How are hospitals supported? Is the present system quite satisfactory? Can you think of a better?"

And also—

"Do you think that a postman engaged in the delivery of letters will as a rule earn more or less than a skilled engineer? Give your reasons."

As a reading book for older scholars in our schools, for the co-operative Circles and similar bodies, it is to be strongly recommended. And for those groups who have no habit of reading (except, perhaps, novels), who would hesitate at any text-book, this at least is a readable and helpful book that can be digested easily.

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Boat Manufacturers Limited, Wellingtonburgh.

## EDUCATION COSTS.

### SHEFFIELD COMPARED WITH ETON AND HARROW.

READERS will remember the many economies that have been inflicted upon the local authorities with regard to education. It will also be remembered that the "National" Government, in appealing for the mandate, asked for "equality of sacrifice."

Much has been said and written about extravagance in educational matters. A comparison, therefore, between the cost of education in Sheffield—and therefore largely for working-class children—and the cost of education amongst the so-called "upper ten" should be of interest.

The average gross cost for the education of any boy or girl in the Sheffield

elementary schools is £17 10s. per annum (this includes everything: school feeding, school medical service, special vocational training, &c.). It special vocational training, &c. It represents the gross cost, including Government grants and every other form of income; whilst the cost of educating a boy or girl in our secondary schools (because of the specialised teaching required) is £30 5s.

The cost, however, of education in the alleged Public Schools is revealed by the following table:—

Public School.	No. of Boys.	Annual Fees.	Total Cost.
Eton.....	1,125	230	258,750
Harrow.....	650	216	140,400
Rugby.....	630	207	130,410
		2,405	529,560

The cost of educating 2,405 boys in three Public Schools is greater than the whole cost of education in the Sheffield ratepayers.

Or if we take the whole cost of education in Sheffield in 1930-31, £1,026,913, and add five other schools, we find that it costs £528,707 to educate 2,931 boys. Summarising, the cost of educating 5,336 boys in eight Public Schools exceeds the whole cost of education in Sheffield.

Public School.	No. of Boys.	Annual Fees.	Total Cost.
Clifton.....	739	173	127,827
Charterhouse.....	610	175	106,750
Ormsley.....	582	180	104,760
Winchester.....	470	200	94,000
Shrewsbury.....	520	180	93,600
	2,931	...	528,707

Plus Eton, Harrow, and Rugby.....	2,405	...	529,560
	5,336	...	1,058,267

"Annual Fees" represent the average amount payable annually, exclusive of fees for optional subjects.

## FOOTWEAR FOR GENTS AND BOYS

# Holyoake : Brand :

IS THE MOST RELIABLE

TRADE UNION STAMP No. 1

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HAVELOCK WORKS, KETTERING.

## HOW TO FIND OUT.

THERE are lots of things one wants to find out, and it is not always easy to get a start. In fact, education consists as much in getting knowledge to know! One of the criticisms of our popular education system is that it turns out people who know a few things well by memory, but who do not know how to find out.

Mr. M. C. Colvin in his half-crown book, "HOW TO FIND OUT"—published by Humphrey Toulmin—sets out to help people who need this most essential knowledge.

### REFERENCE BOOKS.

It is easy to attempt to burden the mind with a mass of detail; to collect an amazing mass of bits of miscellaneous information. That is not the best use to make of one's memory, and in these days of encyclopaedias, gazetteers, directories, &c., it is better to know where to turn, and what you want to know. The traveller in past days who had more impedimenta than he could himself conveniently carry used to trust to the pack-horse. In the same way, a reference book can be a pack-horse of the mind. Not that reference books are a substitute for education; this writer puts the case when he says that "no matter how good our education may have been, no matter how good our memories, how keen our intelligence, we can only know a small percentage of the things" we want to be made aware of.

### THE GUIDE.

This is a guide-book to a great country where hikers are numerous. It is an outline map of a whole continent of knowledge, and is specially useful to any student or inquiring mind. In fact, no scholar ought to leave school without a few lessons such as this book gives; so reader ought to be unaware of the existence of this small work, which will tell him how to find the answer to his own questions. Read this book, and your public library will become more useful to you!

## BREAD TAX.

At the quarterly meeting of the Co-operative Wholesale Society it was reported that the C.W.S. paid the Government during the single quarter under review £177,000 on account of the Wheat Quota. This amount serves to show how much co-operators in England and Wales have had to pay for the present Government's experiment in disguised food taxes. In addition, there are payments by the Scottish Co-operative Wholesale Society and other agencies. There are many hundred thousands of pounds still to be paid in order to finance farcical brands of imperialism.

Besides showing the amount of legalised robbery of the consumer, the war shows the co-operative trade in the staple product of life. The co-operative movement, is, in fact, the biggest trader in the commodity in the country.

## LADIES', GIRLS', AND BOYS' FOOTWEAR.

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- Heavy Quality Scotch FLOORCLOTHS - 1/3
- CORK LINO - - - - - 1/6
- INLAID (Jaspé) LINO - - - - - 2/6
- INLAID (Patterned) LINO - - - - - 3/3

ALL LINO FITTED FREE IF VALUE OF PURCHASE EXCEEDS £1

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For 3/- per day you can hire an Electric Vacuum Cleaner from us (an 18 guinea model)

"Electrolux" . "Goblin" . "Tellus" . "Mary Ann" stocked.

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## THINGS THAT CONCERN US ALL.

# GREAT IDEALS IN THE FLESH

Not often have lofty ideals reached the brick-and-mortar stage on a large scale. Dreams and visions are apt to burst like a bubble, leaving but memories behind.

In the Co-operative Movement to-day we actually have the substance of visions a century old. Ideals have taken concrete form—expanded—absorbed millions of members.

The Co-operative Wholesale Society is organized on true democratic lines. No millionaire proprietors here! Its owners and controllers are the local co-operative societies and their members, to whom all the benefits of co-operative trading are returned.

This living monument of lofty ideals is yours; help it to reach still greater heights!

Support Your Own Productions: Insist on getting C.W.S. Goods.



The C.W.S. supplies the needs of life to Co-operative Societies for their members

## A FULL WORKING DAY.

The City Council meeting, held on March 1st, was a seven-hour affair, without doubt a full working day! The chief item was, of course, the budget which determines the amount of our rates. Alderman Blanchard is to be congratulated for one thing, at any rate: he led "Current Topics" to make a full and public admission of possessing "a measure intelligence." This unexpected candour, though belated, does "Current Topics" credit! Doubtless are asked to confirm the news by reference to C.T.'s columns for March 2nd. It is not important to refer to actual figures here, and to give the criticisms of the budget speech that were voiced by Labour and Co-operative aldermen and councillors. The principles involved are clear; you merely carry over into a later year, and push those later rates up higher still. If a working man, for example, said that he could make ends meet for next week by having

s. d.  
10 0 for rent  
3 0 for coal

Total... 13 0

somebody might ask him how he proposed to live, unless he ate the coal. Alderman put that in, "Oh, I haven't put that in," we might think he had a tie off, except that this is one of the little ways of Conservative

budget makers, who know very well what they are leaving out.

Briefly, then, Alderman Blanchard is leaving out of his budget the cost of food, or a considerable part of it, of men, women, and children who are in need of relief from the Public Assistance Committee. He "expects" the Government to pay the difference, which is not only counting you before the fact, but they are batted, but later, probably, by the eggs from which the chickens may possibly emerge after a long period of patient application of Germany and the United States are in a serious hole and cannot even pay the salaries of their corporation staffs; Liverpool has given a good loud squeal when, and the time is not far distant when it goes Sheffield (amongst others) will be able to pay its way.

### PUBLIC ASSISTANCE.

Let there be no mistake about it; unemployment is causing us all the trouble; the demands for Public Assistance are slowly increasing. In March, 1932, we expected to have to find £528,400 for this purpose to the end of March, 1933. In the first half of the year, things looked rather brighter, as we had had to find

£271,116, or 48 per cent.

leaving a further 51 per cent. to be called for to March 31st, 1933. But we have used up 44 per cent. in nineteen weeks, and by March 31st shall have used up the lot and 164 per cent. more if unemployment does not increase—more than £90,000 extra! Call at the library, ask to see the Council minutes for March 1st, and look at page 276 for particulars.

### FLAG DAYS.

And now you have got 6d. off the rates for the half-year (not 1s. for the year—yet) you are to be given another opportunity to get rid of the saving. Twenty separate street collections are to take place on twenty different Saturdays, by permission of the Council! Every one for a most deserving object (the last, for example, being British Legion Poppy Day); but this is certainly not the best way of raising the money. It gets at the poor, but may, and often does, miss the rich. That disabled soldiers should be dependent on private charity is a scandal of the first water, and a proper charge should be put on income tax forthwith to meet the needs of Tommies and Jacks who gave all they had "for King and country."

### VISITORS.

The gallery and the chairs on the floor of the Council Chamber reserved

for visitors were alike full before commencing time. It is a pity that when Council meets the space reserved for citizens is approximately no more than for the Council itself. Sheffield has begun to sit up and take notice; many intending visitors found themselves crowded out. Cannot something be done to extend the accommodation? One thing is patent, however; the working-class visitors are soon (and rightly) convinced of the superior "grip" on the facts shown by the best of the Labour and Co-operative Parties as compared with the best of the Progressives. Their debating power, too, is considerably higher; and their broad human outlook is markedly in evidence. If the working classes of Sheffield could but attend a few Council meetings, few Progressives would ever again receive a working-class vote!

### SALARIES AGAIN!

A great many citizens are in the position of having very reduced incomes as compared with, say, two years ago. That does not apply merely to wage-earners, but to tradespeople and professional men also. There was, therefore, some restiveness on both sides of the Council in the proposals of the Establishment Committee with regard to increases of salary in those cases where the present rate is over £250 per annum. One regrets that individuals should be disappointed, of course, but the present is no time for considering increases in a general way, since some thousands of unemployed are actually being called upon to pay their share of such increases through the rates. Most firms have been compelled drastically to revise their salary lists, and municipalities have sufficient financial difficulties at the moment to occupy their attention and absorb all their possible income. In fact, some increases given on larger salaries would have been better deferred; and in the opinion of some of us, never even considered. This is, of course, no reflection in any way on any Corporation servant—for most of us in their place would feel exactly like they might be supposed to do!

## TWO-HUNDRED-AND-FIFTY YEARS TO CLEAR A CITY'S SLUMS.

### HOUSING EXPERTS VIEW OF GOVERNMENT'S "CRUSADE."

WHEN Sir Hilton Young (Minister of Health) was moving the second reading of the Government's new Housing Bill, he announced that the Government hoped to see houses built for slum clearance purposes at the rate of 12,000 a year. He called that a "great crusade" against the slums!

Speaking at a housing conference at Manchester on January 7th, Sir Ernest Simon, the well-known housing authority, said that Manchester's share of the 12,000 would be 300 instead of 3,000.

"At that rate," he added, "it would take two-and-a-half centuries to clear the slums of Manchester!"

Sir Ernest said that if the new Bill goes through Parliament unamended, it would be the end of the post-war effort to get rid of the slums. The proposal to abolish the subsidies granted under the 1924 Act was completely disastrous. He was all in favour of private enterprise, but jobs must be considered on their merits. Was anybody going to say that private enterprise did the job well before the war?

The motive of building a house with the idea of getting a maximum profit out of it was a wrong one for housing.

The maximum charge on the rates and taxes necessary to clear slums of the country in twenty years would be £20,000,000 a year, and he believed the country would be ready to meet such a sum.

WHEN the goods produced by all nations are exchanged through co-operative channels, the incentives to secure an unfair advantage will disappear.

## You can't do without it!

Once you have seen 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 circulates, and beats the magazine at a snail's gait. Order it at your co-operative stores, bookeller, or railway bookstall.

Gentlemen!

## BUY YOUR SPRING OUTFIT

Ready To Wear

SPORTS JACKETS - FROM 11/-  
FLANNEL TROUSERS PER PAIR 8/6  
SUITS - 35/-  
Lounge or Plus Four Styles

ALL GARMENTS WELL TAILORED IN LATEST STYLE AND FULLY GUARANTEED.

YOUTH'S LOUNGE SUITS from 25/-

BOYS' TWEED SUITS, WITH KNEEKERS, from 18/6

SEE OUR SPECIAL BLUE GABERDINE RAINCOATS FOR BOYS—All Wool and Guaranteed Waterproof - 23/11

THE CITY'S BEST VALUE

Sheffield ECCLESALL CO-OPERATIVE SOCIETY LIMITED

THE ARCADE, CEMETERY ROAD.

# Fashion Parades at The Arcade this month

**BEGINNING** on Wednesday, March 8th, 1933, charming full-figure Mannequins will parade in the Arcade Reception Hall at 3 p.m. on the following days:

WEDNESDAY, FRIDAY, MONDAY, TUESDAY, WEDNESDAY, FRIDAY, MARCH - 8th to 17th.

Come and see what will be worn this Spring, cleverly adapted for the out-size Matronly figure.

**O** N MONDAY, TUESDAY, WEDNESDAY, AND FRIDAY

MARCH 20th to 24th,

our Mannequins will display all that is new and most desirable in

## Spring Fashions

A CHARMING EXPOSITION to which you are cordially invited.

Admission Free to all parades.

MAKE A NOTE OF THE DATES Come—and Bring a Friend

After the Parades—

The Arcade SHEFFIELD & ECCLESALL CO-OPERATIVE SOCIETY LTD. REGISTERED OFFICE Ecclesall Rd. Sheffield.

—Tea in the Restaurant



FULL DIVIDEND on all PURCHASES

# SEE THE *Early* SPRING FASHIONS at the CITY STORES and all BRANCHES

Staying in town for Lunch or Tea? . . . then visit  
**THE OLDE CASTLE RESTAURANT,**  
City Stores . . .  
it's an ideal haven after shopping—with delightful menus at moderate charges.

The smartest of the new styles for Spring are now being revealed in our Fashion Departments at the City Stores and Drapery Branches.

\* You are cordially invited to walk round and inspect them at your leisure. You will find that both in style and price we can serve you **BETTER**.

\* Come and see how well equipped we are to fill your every clothing need.

... AND REMEMBER the Dividend means a double saving on every purchase.

\* **BUY NOW AND WELL** at your own Stores.



## NEW SPRING FABRICS

\* All the newest designs and textures are now being displayed—come and see how low are the prices this year.

**PERMANENT WAVES**  
... and Marcel Waves, too, are a matter of individual care and attention in our **LADIES HAIRDRESSING DEPT.** Fashion Salons, City Stores. **COMPETITIVE CHARGES.**

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

*Those Little 'Extras'* such as

Bags, Handkerchiefs, Umbrellas, Gloves, Stockings, Neckwear, Ribbons and Laces, and Fancy Goods

... can all be bought **BETTER** at the **B. & C.**

See the entirely new range at the **CITY STORES.**