ALEXANDER DARLING SCHOLARSHIP

1941.

REPORT

on

THE ORGANISATION AND METHODS

of

MESSRS DARLING AND COMPANY

SILK MERCERS

EDINBURGH.

By SHEILA M. F. WADDELL, B.Com.
TIME-TABLE: JULY 8th to AUGUST 4th, 1941.

July 8th: General introduction to methods and organisation of firm.

" 9th - 12th: Experience in office routine - correspondence, mail orders, instructions to staff, inter-departmental communications, telephone switchboard, etc.

" 14th - 17th: Experience in Counting-House - cash and credit accounts, sales ledger, incoming invoices, bought ledger, outgoing cheques, dissecting and day books, computation and distribution of wages, deduction of health and unemployment insurance, collection of National Savings.

" 18th - 19th: Assisting in Bureau with general office work and correspondence, and operating switchboard in absence of operator on holiday.

" 21st - 29th: Temporary Sales Assistant in Blouses and Knitwear Department - experience in selling, arrangement of stock, display, window-dressing, handling of coupons, pricing goods, etc.: during last two days fairly heavy business due to special sale of summer frocks of reduced coupon value.
July 30th - Aug. 4th: Again assisting in Bureau; visits to various selling departments, and to dress-making, tailoring, and millinery workrooms; explanations by Mr Darling and his Secretary of various points in organisation of firm.
Messrs Darling & Company, originally a firm of Silk Mercers, dealing exclusively in stuffs, have gradually expanded their organisation during the past half-century to embrace the manufacturing and supplying of all kinds of ladies' wearing apparel. Although the greater part of the goods sold are bought in from outside suppliers, a considerable proportion, perhaps larger than is usual in many similar firms, are made to the purchaser's individual requirements in the dress-making, tailoring, and millinery workrooms. The male customer is not catered for, unless in the tea-room, which has proved a very successful experiment.

In all, the firm employs from 150 to 180 persons in the workrooms and in the selling departments. Of these, over 90% are women and girls, the only male staff, with the exception of those employed in the Packing and Maintenance departments, being the Shop Superintendent, the Manager, the head of the tailoring workroom, and the buyer and assistants of the Silks and Stuffs department.

In a business of this size, it is possible for one man to control the entire organisation and to take the responsibility for all decisions of policy. This function is fulfilled by Lord Provost William Y. Darling, who, as the nephew of one of the founders of the firm, Dr Alexander Darling, is virtually the owner of the firm. It is interesting to note that Dr Darling was one of those keen Edinburgh business men who
were largely instrumental in the foundation of the Bachelor of Commerce Degree at the University of Edinburgh.

Owing to the Lord Provost's necessarily frequent absence, while attending to his civic duties, much of the detailed and routine work is delegated to his Manager, who also acts as Buyer for the Inexpensive department. Matters connected with staff control are attended to by the Supervisor, who has the additional duty of ensuring that all customers receive satisfactory service. Each of the selling departments is under the direct supervision of the Buyer for that department, while the workrooms each have a separate head. In the Counting House the controlling power is not retained by any one person, the work being divided into three main sections—(1) all cash transactions, (2) sales ledger and credit sanction, (3) purchases ledger, wages, salaries and insurance. All routine office work is dealt with in a small room, known as the Bureau, and is directed by the Secretary. As this department is in effect the centre and connecting link of all the firm's activities, I shall place it first in the detailed explanation of the function of each department which I intend to give.

**BUREAU.**

The staff of this office consists of the Secretary herself, who is always present and ready to deal with any queries which may arise, and two typists, one of whom is also responsible for
operating the telephone switchboard. This instrument carries 3 external lines, in addition to about 15 internal lines, which communicate with every department.

The main task of the Bureau is to deal with correspondence of all kinds, both incoming and outgoing, a large proportion of which is concerned with mail order transactions. Incoming letters are opened in the Counting House, which is unfortunately situated at the furthermost point in the building from this office, and any relating to customers' orders and inquiries are sent up to the Bureau. Here a copy is made of each letter; the name and address of the sender is entered in the letter-book, along with the name of the department concerned, and the number and nature of any enclosures, such as strips of material, postal orders, or coupons. The serial number in the book is written on the letter, which is kept to hand until a reply is received from the appropriate department, to which the copy has been sent.

In practically all cases an answering letter is sent to the customer, this letter being composed either by the buyer of the department, or by the office according to the buyer's instructions. Such letters, after being typed in the Bureau, are sent round the various departments concerned to be initialled by the head of the department, and are then signed "for Darling and Company" by a responsible member of the staff.

Once an incoming letter has been thus answered, or attended
to in whatever manner may be necessary, it is filed, along with a copy of any reply, according to the date upon which it was answered, or dealt with finally.

Correspondence relating to money matters does not come within the scope of the Bureau, being left to the Counting House, while the buyers themselves communicate directly with outside suppliers of goods.

The work of the Bureau is thus rather more limited in extent than would probably be the case in the office of a larger firm, but the function it fulfils is especially important to a business such as this, where a proportionately large mail order custom is maintained. Until the introduction of clothes rationing, these mail orders had increased, rather than diminished, owing to departure from the city to country districts of many of the customers, and their gradual return has also checked this increase.

COUNTING HOUSE.

In this department are dealt with all the money transactions of the firm, relating to sales to customers, purchases of goods, and payment of staff, with all connected matters. The financial affairs of the firm, which involves accounting work as opposed to plain book-keeping, are under the personal control of the Lord Provost, who must, however, obtain much of his data from the records kept in the Counting House. This
is the old name, still retained in many large shops and
departmental stores, for the department more properly called
the Accounts department, and embracing not only the keeping
of ledgers but also control over the handling of cash in the
cash desks and over the counter.

The supervision of the Counting House work is divided
amongst three members of the staff, who are responsible for:
(1) the Accounts desk, and the two cash desks - in the shop
and in the tea-room, and, as Cashier, for keeping the
firm's Cash Book,

(2) the Sales Ledger, and consequently is in charge of
several clerks keeping the various sections and the
dissecting book,

(3) the Bought Ledger, and therefore the Invoices day book,
as well as for all wages, salaries, insurance, and
savings.

All the book-keeping is done either by hand, or by typewriter,
as the amount of daily business done does not warrant the
introduction of more modern mechanical methods. The only
office machines in use, apart from typewriters, are adding
machines, which are used for totalling purposes.

As can be seen from the above division of the department's
functions, by far the greater amount of clerical work is
necessary to deal with money received, which is made up of a
large number of small transactions, whereas outgoing money is
generally spent on fairly substantial orders. The simplest way of explaining the firm's method of recording such transactions is to show the route followed from the counter of a department to the ledger entry.

Each sales assistant has a book in which she fills in the details of every sale effected by her. This sales bill is in duplicate, one portion being handed to the customer as a receipt in the case of a cash transaction, or enclosed with the goods sold when a credit sale takes place. The details filled in on the sales bill include the date, the assistant's number, the name of the department, the article sold and the price, and the signature of another assistant must be obtained. A recent addition to the information entered on the bill is the amount of purchase tax levied on the goods, which is a percentage of the cost price. In a cash sale, the amount of money tendered by the customer must be written in a circle on the bill, while in a credit sale, the name and address of the customer is entered in a space provided at the head of the form. A similar space for name and address is attached to the foot of the bill, and this is for use when goods are to be despatched to the customer, the strip being torn off and sent with the parcel to the Despatch Office.

There do not appear to be any elaborate precautions for checking up on the bona fides of a customer who asks for goods to be put down to her account, but unless she is personally
known to the assistant, it is usual to discourage her from taking purchases on credit away immediately. If this is unavoidable, the assistant should attempt to telephone through to the Counting House before parcelling the goods, so that the existence of an account under the name and address given may be ascertained from the card index. This enquiry is always carried out before goods purchased on account are despatched to customers by delivery van or by post.

When cash is paid for a purchase, the assistant takes the money, with the duplicate bill, to the cash-desk. Here the upper portion of the bill is retained as a check, and the lower copy returned stamped, with any change necessary, to the assistant, and thence to the customer.

A daily slip is issued to each sales assistant, who must keep it with her sales book, and enter upon it the price and details of every sale, whether cash or credit, effected by her during the day. The following morning, these slips are compared in the Counting-House with the cash checks received from the desk, and the credit checks sent in by the sales departments, who had retained them when making credit sales.

From these checks, a clerk daily dissects the total sales effected by each department, and enters the amounts in the respective columns in the dissecting book. These totals are the actual selling price of the goods sold, less Purchase Tax
which is entered in a separate column, as it has no bearing on the firm's turnover or profit. Thus it is possible, by deducting a percentage for profit from these sales totals, to ascertain the cost price of the goods sold, and thus to calculate the approximate stock in hand in each department.

When the dissecting clerk has finished with the credit checks, they are passed to the ledger clerks who are responsible for entering the total from each check in a day-book. These books are divided according to whether a customer's address is in the city itself, or in a country district, i.e. outside of Edinburgh, and are again divided alphabetically, according to the initial letter of the customer's surname. The sheets, on which the entries are typewritten, is kept in duplicate, the upper portion of which is detachable and forms the actual account presented to the customers for payment. The lower portion is retained in the day-book, and the entries are totalled at the end of each month, when they are posted to the customer's account in the Sales Ledger. Under this system, it is possible for a customer to demand a statement of her account, and to be able to pay it up to the preceding day, at any time she may desire to do so. Otherwise, accounts are rendered quarterly or monthly, according to the customer's preference.

The opening of an account requires the production of satisfactory references, such as from a banker, and investigation
into these is the duty of a responsible member of the Counting House staff, who alone can give the necessary sanction. In a business of this type, there are, unavoidably, instances where a customer is unable, or perhaps even unwilling, to meet her account promptly, and in such cases a limit may be set to the amount of credit to be allowed. This limit, which during war-time is also imposed on newly-opened accounts, is fixed for a month or a quarter, and when the customer is approaching, or has exceeded, this figure, the selling departments are informed that they must consult the Counting House before effecting any further sales to the person concerned. Such possible Bad Debts are always a very difficult problem to retail firms, as although the financial loss involved may be considerable, the taking of legal steps to enforce payment may involve a much more damaging loss of the goodwill, upon which the whole success of the business depends, and which has taken so many years to build up.

The Sales section of the Counting House also deals with customers' cash credits, which occur when goods sold for cash are returned, and the customer does not wish to make another purchase. In this case, a sales bill is made out, as in the event of a real sale, but both the check and the receipt are retained at the cash desk, when the customer received the money due. Both sheets are sent to the Counting House, where the amount is entered in the dissecting book, to be deducted
from total sales for that department.

A credit for goods returned by an account customer is recorded in the same manner as a cash credit, but instead of the price of the article being repaid, an entry is made in red in the sales day-book. When the account is totalled monthly, this credit is deducted, before arriving at the amount due.

There is one other form of sale dealt with in the counting house, and that is the House sale. Such purchases by members of the staff, whether for cash or on account, are recorded exactly as those by outside customers, except that, instead of the full selling price, an employee of the firm pays the Cost price, plus 10%, plus Purchase Tax. The only fault with this system appears to be that there is a temptation, especially amongst the younger members of the staff, to purchase too heavily on credit. Although a watch is kept to see that they do not run up an account which they cannot meet, it does not prevent them from owing a fairly considerable sum, when they receive their salaries at the end of each month, a sum which they might hesitate to spend so freely had they to make all purchases in cash, or if their monthly expenditure was limited to a fairly low percentage of their salaries.

A considerable number of small inter-departmental sales also take place, most of these being purchases by one or other of the workrooms of such finishing accessories as buttons and buckles, or of reels of silk. These are recorded similarly
to ordinary sales, and allocated in the dissecting book to the appropriate selling department, while the debit entry is made to the workroom's expense account.

The purchasing activities of a retail business, while not requiring such a large amount of book-keeping as the sales, must be recorded with strict promptitude and accuracy. As suppliers usually send out their invoices simultaneously with, or even before, the despatch of the goods, these are delivered direct to the Counting House. There the details, name of supplier, and cost of the goods, are entered in the Incoming Invoices day-book, and the invoices are numbered consecutively, before being distributed to the selling departments concerned. The buyers check the actual stock received with the information on the invoices, mark any shortages or deficiencies, and return the invoices to the Counting House. They can now be dissected and the cost debited to the appropriate selling departments, which enables a fair picture to be obtained, when compared with the Sales dissecting book, of how individual departments are faring. Subsequently, the entries in the day-book are posted to the creditors' accounts in the Bought Ledger, and these are used to check the accounts received from suppliers, which is done very thoroughly. No matter how small the sum due, payment is always made by cheque, as this acts as a guarantee of payment. On the counterfoil is recorded the nett price of the goods purchased, the purchase tax due to the government,
and the amount of any discount received from the creditors. Of these, only the first two are actually paid out, but the last entry is essential for accounting purposes. Although these accounts are generally rendered quarterly or monthly, there appears to be no definite system, and their arrival is scattered over a considerable period. However, it is usual to wait until a large number have been accumulated before drawing out the cheques to meet them. The cheques are numbered to correspond with the account, and before inserting both in the envelope for despatch a very careful comparison is made to ensure that all details are correct. All that then remains is to await the arrival of the receipt, and to make the necessary debit entries in the Bought Ledger.

The third, and last, important section of the work of the Counting House is also concerned with payments by the firm. This covers all wages and salaries of the employees, and falls into two distinct parts. Firstly, the wages of the workroom staff, who are paid weekly at union rates. These are made up to a Wednesday night, the time sheets being worked out every Wednesday, and the total weekly wage calculated from the number of hours worked. The deductions for income tax, health and unemployment insurance, and any other weekly contributions are recorded on the sheets, and the nett wage of each employee ascertained. A cheque is then made out for the total amount of wages paid, plus the income tax due to be deducted that week,
for which the firm must account to the Inland Revenue, and on
the Thursday morning the money is drawn from the Bank. The
name and wage of each employee is written on a wage packet,
the latter inside the flap, and each is filled with the correct
amount, the total checked, and the packets sealed. In the
afternoon they are distributed in the workrooms, to the employ-
ees.

The second section covers the salaries paid monthly to the
members of the shop staff, as well as to all the heads of
departments. This involves much less clerical work, as apart
from the less frequent occurrence, there is little calculation
necessary, as all salaries are fixed, and do not depend upon
the number of hours worked. The insurance deductions cover a
four-weekly period, and the income tax is also divided into
monthly deductions. Otherwise the procedure is similar to
that carried out in the payment of weekly wages. In order
to maintain an exact record at the Bank, a cheque is always
used in purchasing insurance stamps weekly at the Post Office,
a privilege for which the necessary license is held.

The Counting House is also responsible for the maintenance
of the firm's Savings Group, which had existed for several years
before the outbreak of the present war, but has now been greatly
enlarged. Savings are collected weekly from the work-room
staff, and monthly from the shop staff, contributions varying
from one collection to the next, as there is not a system of
fixed deductions. Certificates are purchased weekly with the money subscribed, and are issued to individual members of the group as they attain each 15/- saving. The records, and members' saving cards, are all kept by the Counting House official who is responsible for wages and salaries, and the entries are brought up to date each week.

SELLING DEPARTMENTS.

The selling departments occupy by far the most important position in the business as far as the customer is concerned at any rate, and it is on the efforts of the sales staff that the success or failure of the firm depends. They are the only representatives of the company with whom the customer comes into direct contact; their efficiency and enterprise are responsible for the number of sales effected; their courtesy and helpfulness retains the patronage of old customers and acquires that of new ones; and it is the result of their work which determines whether the business makes an annual profit or loss.

Each of these selling departments is under the control of a Buyer, who is responsible directly to the Lord Provost himself. The Buyers, with the exception of the head of the Inexpensive department, who is also manager of the shop, and of the Silks and Stuff department, which is entirely staffed by men, are all women. They advise the management regarding
the fashion and sales policy of their respective departments, and make about half-a-dozen visits per year to London and other manufacturing centres, such as Leicester and Nottingham, according to the type of garments with which they are concerned. In peace-time, purchases from Paris were made through an agent, buying "on indent", most of these being model gowns, while similar transactions with the United States consisted mainly of silk stockings and corsets. In addition to these actual buying activities, the Buyer is also responsible for the selling activities of her department, and is in direct control of her own sales staff, which varies from two or three up to ten. She keeps all records and correspondence with suppliers, and during exceptionally busy periods, sale weeks, assistants' lunch-hours and holidays, may have to take part in attending to the wishes of customers. This is especially frequent in the smaller departments, or in cases where a customer desires expert advice regarding a purchase. The buyer also encourages and instructs her staff in the best method of effecting sales, displaying goods, handling difficult customers, and generally endeavours to raise the efficiency and turnover of her department. In order to provide a certain amount of incentive, the buyers receive at the end of the year a commission, based on a percentage of their sales for that year.

In addition to a certain number of competent sales assistants, each of the more important departments has at least one
Junior assistant. These girls are taken on at about 16 years of age for a three years' period of training, corresponding to a form of apprenticeship, during which they are paid at a comparatively low rate, but at the end of this time they are expected to be sufficiently experienced in salesmanship to take their place as fully-fledged assistants. They are provided with a uniform brown dress, with a cream collar, in contrast to the senior saleswomen who, almost without exception, wear black or navy dresses or suits.

The hours of the shop staff are from 9 a.m. till 6 p.m. on week-days, with a break of an hour and a half for lunch, and from 9 a.m. till 1 p.m. on Saturdays. During the morning, and also in the afternoon, each assistant is allowed a break of approximately ten minutes in which to have a cup of tea in the staff canteen, provided there are sufficient people left in the department to attend to customers. An annual holiday of two weeks is allowed to each member of the shop staff, a rota being arranged whereby no department is deprived of the services of too many of its assistants at one time.

There are nine main selling departments, some of which are composed of several smaller sections under one buyer.

(1) Mantles - which handles every form of out-door clothing, such as coats, suits, and furs. It also takes orders from customers who wish coats or suits made-to-measure in the tailoring workroom, but the biggest turnover is in ready-made garments.
(2) Gowns - this department is confined to the more expensive type of afternoon or evening dresses, many of which are model gowns. Brides and bridesmaids' dresses are an important feature, and many orders are taken for the dressmaking workrooms.

(3) Inexpensive - the articles sold by this department are of the same type as those dealt with by the above two departments - coats, suits, skirts, dresses – but, as the name indicates, the average selling price is lower, the upper limit being in the region of 7 guineas. Its turnover is perhaps the largest of the entire shop, although it may be exceeded in money value by the Mantles department, where the sale of one fur may cause a sharp rise in the weekly total.

(4) Millinery - which naturally is concerned only with hats of all types, as well as having hats made in the millinery workroom to customer's orders.

(5) Blouses and knitwear - in addition to the garments implied by its title, which includes jumpers, cardigans, and jumper suits, this department deals with all types of sportswear - slacks, shorts, and bathing-suits - and with light-weight wool, silk, and cotton frocks.

(6) Corsets and Outfitting - supplies all forms of underwear and nightwear, including dressing-gowns and ankle-length housecoats.
(7) This department is in four distinct sections —
   (a) Hose and Gloves; (b) Haberdashery; (c) Perfumery; (d) Laces, including scarves, each of which titles adequately describes its functions.

(8) Shoes — deals only in footwear supplied by outside manufacturers and agents who do not maintain retail establishments of their own.

(9) Silks and Stuffs — this department, which was the basis from which the entire business sprang, supplies customers with material of all kinds, suitable for making up into coats, skirts, costumes, dresses, etc.

In these nine departments will be found every article of clothing required by the feminine customer, including all the usual accessories, such as hand-bags, umbrellas, and similar articles. Each department has its own methods and organisation, and is entirely independent of the others. This is illustrated by the system, adopted since the introduction of clothes rationing, of keeping coupons received from customers for the purchase of goods from suppliers by the same department. If, however, any department expects to have a surplus of unexchanged coupons, they may be transferred to another department which is suffering from a shortage.

The entire stock of each department is kept in the shop, ready for immediate display to a customer, as owing to the sudden variations of fashion it is not wise to keep a large
reserve stock, which would soon go out-of-date and become unsaleable. A stock of materials is, however, maintained in wholesale warehouses, as these require to be ordered many months before the season at which the public demand for them arises. Under the Limitation of Goods Act, which operates the quota system, the firm may not now take delivery of goods, either in store or in the shop, until it is due to receive its next quota, and is thus prevented from selling in excess of permitted supplies. Under peace-time conditions, stock was reduced to its minimum value at only one period, the end of the year's trading, which falls on 31st January. At any time of the year, however, the approximate stock-in-hand of each department could be worked out from the figures of sales and purchases entered daily in the dissecting books.

The buyer could tell at a moment's notice what articles are in stock in her department by consulting the stock-book. In this book is entered a brief description of all goods received by the department - name of the supplier, nature of article, colour, size, and selling price. The number of the page in the stock-book, upon which it is recorded, is entered on the price-ticket of the article, in addition to the selling price, cost price, and purchase tax, the last two items being written in code, decipherable only by a member of the staff. When an article is sold, this price-ticket is detached, and at the end of the day, when a number have accumulated, the
corresponding entry in the stock-book is deleted. This system enables an assistant to ascertain at a glance, without lengthy searching through drawers and cupboards, whether there is in stock a garment in the particular size or colour desired by a customer. To be effective, therefore, it must be kept exactly up-to-date, both in regard to entries and deletions.

Of the other books, which require to be kept in a selling department, the most important is, of course, the sales book, the entering of which has already been described in detail. An identical form of sales-bill, of which there is, however, only one book per department, is used for the recording of Goods issued on Appro'. It is entered in similar manner as for an actual sale, except that a description and price for each article issued is written on the bill, and no total is shown. The slip is given to the customer when she takes the articles on Appro', and when the unwanted items are returned, a proper bill is made out, in the normal manner, for the goods actually purchased.

Another necessary record book is that in which details of alterations to customers' purchases are entered. These are taken down in the presence of the customer and of the fitter, and include a description of the garment and the alteration required, plus any measurements necessary. The customer's name and address are also recorded, and the date at which delivery of the goods is desired or promised, in addition to the
information supplied on the price-ticket.

In peace-time, the assistant made a point of asking the customer whether she would prefer to have the goods delivered to her home instead of taking them away with her, especially in departments such as Mantles, Gowns, and Inexpensive, where the parcels were often fairly large, and awkward to carry. These deliveries, if to addresses in the city itself or within a reasonable distance from its boundaries, were made by the firm's delivery van, but this luxury has had to be sacrificed to the demand for saving petrol. All deliveries in the town area are now entrusted to the corporation transport department, and those to further districts are sent by post. Parcels for despatch are made up by the selling department, from which it is collected twice daily by a member of the Parcels Office, where a record of its despatch is kept.

There is quite a considerable mail order business carried on with country customers, and this has extended rather than decreased since the commencement of the war. Although most of the correspondence relating to mail orders is dealt with by the Bureau, the information has to be supplied by the selling departments, who are also responsible for the despatch of goods definitely ordered. Under the clothes rationing regulations, customers ordering goods by post must send in advance the requisite number of coupons, with her name signed on the back, but there is a strong tendency to omit this last precaution.
Coupons sent with an order, for goods which are not in stock and cannot be obtained, are not returned to the customer, but credited for future purchases, and some customers, in the early days of rationing, sent their entire sheet of margarine coupons to be held in the shop against further purchases. The normal method of obtaining coupons from customers is to ask for the clothing book when making out the bill, and before parcelling the goods. This procedure prevents any chance of forgetfulness, which, although frequently unintentional, renders both selling and purchasing parties liable to prosecution by the Board of Trade. For this latter reason too, assistants may not accept loose coupons from customers, however well known they may be to the firm. It is necessary also to request the deposit of coupons when goods are issued on appro', at least to the value of one of the articles taken, as it is not often possible to obtain sufficient to cover the entire number issued. When the coupons have been cut by the assistant from the customer's clothing book, they are temporarily attached to the sales book, and later collected and placed in a box in the keeping of the buyer, the day's total being checked with the sales effected by the department.

Despite the severe war-time restrictions on retail trade, it is still one of the chief functions of the selling departments to tempt the prospective customer to come to the point of making an actual purchase. Here the proper and effective
use of display is essential, and departments re-group and re-arrange weekly the garments displayed in show-cases, on counters and on model figures. These naturally vary according to the season of the year, and may be planned to give particular emphasis to any line which it is desired to press on the attention of the public. The arrangements inside the selling departments themselves are left to the buyer to organise, and to her assistants to put into effect, but the window displays have recently been put in the charge of a specialist, who has studied at the College of Art. She is informed by the buyers which articles they wish to have displayed, and then proceeds to arrange the windows decoratively and tastefully, and at the same time in a manner to catch the eye of the passer-by. The departments take it in turns to have their particular goods displayed in the full-size windows, a privilege which is also granted when a special seasonal sale is being held in one department only. This arranging of the window displays has to be carried out as early as possible during the morning, preferably before 10.30 a.m., when the first considerable number of customers begins to arrive. Business slackens off around 1 p.m., revives from about half past two till tea-time, and after a short lull, livens up again from five o'clock till closing-time. The day thus falls into three distinct busy periods, and there is a similar division between the type of customer shopping in each period. As a general rule, although
there are too many exceptions to lay down rigid definitions, the morning brings the well-to-do lady of leisure who can confidently leave her house to the care of servants, the afternoon is the time when the middle-class wives are free from their home responsibilities, while the evening is the only opportunity afforded to the business woman.

MANUFACTURING DEPARTMENTS.

This section of the firm includes three separate organisations - (1) the workrooms (2) the parcels office (3) maintenance and cleaning. Of these, the first is by far the largest, and is itself divided into several sections, each specialising in a particular type of manufacture. There are five dress-making workrooms and a tailoring workroom, each under its own departmental head, who, like the buyer, is responsible directly to the Lord Provost. The dressmaking workrooms are each distinguished by a letter of the alphabet, as follows -

A: specialising in dressmaking from customers' own material, but also handling a certain amount of alterations to coats and suits.

B: also undertakes dressmaking, but for alterations deals particularly with the blouse department.

C: the chief work here is alterations for the inexpensive department, including coats, dresses, suits, or skirts.

E: this is the millinery workroom, and as well as actually
making hats for sale in the millinery department, it manufactures to customers' orders, or alters hats sold in the shop.

F: handles most of the alterations for the Mantles department as well as manufacturing.

The tailoring workroom, which unlike the others is under the supervision of a man, makes coats and suits to customers' measurements.

All these workrooms, which are situated behind the main building, are staffed by fully trained dressmakers and tailoresses, who are paid at union rates. New labour is obtained by the taking on of girls from the ages of 14 to 16, who serve an apprenticeship of from five to seven years. The workrooms are regularly inspected under the Factories Act, and the employees are allowed an annual holiday of one week, which, like the holidays of the shop staff, is paid. Another week's break is generally permitted, but must be taken without pay.

The usual procedure of securing an order for the workroom, whether an alteration to a purchase, or an actual manufacture to measure, is for the sales assistant attending to the customer to phone up the particular workroom required, and ask for the fitter to come down to the department. The measurements are taken by the fitter, who is generally the head of the workroom, in one of the fitting-rooms attached to various
departments, especially the gowns and mantles, and recorded by the assistant in the alterations book. Unless a garment has been promised for a definite date, it is usual to make up orders, or carry out alterations, in the order they are received in the workrooms. In war-time, the length of time necessary to fulfil orders has considerably increased, due not only to the drain on skilled staff caused by the conscription of young women, but also to the rise in demand for made-to-measure garments which are considered better coupon value.

The second branch of this group of departments is the Parcels Office, which is staffed by men, and deals with both incoming and outgoing parcels. Goods are collected daily from the selling departments, and despatched by post or by corporation transport, after they have been weighed, stamped if necessary, and recorded in a despatch book. Packages received are similarly entered, the parcels opened, and the contents, generally in cardboard boxes, delivered to the appropriate departments.

The last section under this head includes all persons responsible for the upkeep of the building. Of these, the male employees are chiefly joiners, who can do internal repairs, while the women are cleaners, who do their work before the shop opens in the morning. The joinery shop is situated in the basement, where are also to be found cloak-rooms and
locker accommodation for the staff. In addition, there is a very efficient system of air-raid shelters, equipped with seats, electric lighting, and anti-gas protection. These have been provided for the use of the staff, any customers who may be in the shop being recommended to go across to the numerous public shelters in the Gardens opposite.

CATERING DEPARTMENTS.

These are only two in number, providing for the wants of customers and staff respectively, the former being run for profit and the latter at cost price. The tea-room is a comparatively recent innovation by the firm, and specialised in "home-made" cakes and delicacies. Morning coffees and afternoon teas were the main feature, and only light lunches, with vegetable dishes and no heavy courses, were served. Although war-time restrictions have seriously limited the fare provided in the tea-room, it is still a popular meeting-place for friends, and a convenient restaurant for customers from the selling departments. The room is furnished in an effective imitation of a ship's cabin, and the decorations encourage this illusion, while from the windows a beautiful view of the Castle and Gardens adds to the charm. All the cooking is done in a modern, semi-open kitchen attached to the tea-room.

The canteen, which is situated above the tea-room, on the fourth and top floor of the building, supplies cups of tea and
biscuits or scones to the staff, during their morning and afternoon breaks. A small kitchen is used for little else beyond boiling kettles for the tea, and for buttering the buns and scones sold. Purchases are made by means of 1d or 2d counters, which may be bought at any time from the girl in charge of the cash-desk in the tea-room, no money being handled in the canteen itself. Prices here are, of course, much lower than in the tea-room, where customers pay at a cash-desk, from a bill made out by the waitress. Quite apart from the financial gain derived from this tea-room, it serves to draw prospective customers, who have to pass through the selling departments, either on foot or in the lift, to reach the third floor. Thus, it forms a much less expensive type of advertising, than the large amount of print inserted in the daily press and in magazines.
ORGANISATION OF MESSRS DARLING & COMPANY

WILLIAM Y. DARLING - THE LORD PROVOST

Bureau
- Secretary
- Typists
- Telephone Operator

Counting House
- Cash Desks
- Accounts Desk
- Records & Ledgers

Selling Dents.
Manager & Buyers
- Inexpensive
- Mantles
- Gowns
- Shoes
- Blouses
- Knitwear
- Millinery
- Outfitting
- Corsets
- Silks
- Stuffs
- Haberdashery
- Hose, Gloves
- Perfumery

Manufacturing
- Workrooms
  A) Dressmaking
  B) Alterations
  C) E Millinery
  F Mantles
  Tailoring

Manufacturing
- Parcel Office
- Maintenance
  Joiners
  Lift Boy
  Cleaners

Catering
- Tea-room
- Canteen