Humane Slaughter Association Annual Report 2013–2014

Caring beyond the farm gate

The Humane Slaughter Association (HSA), established in 1911, is an independent charity that works through scientific and technical advances, education and training towards achieving the highest worldwide standards in food animal welfare during transport, marketing and slaughter.

To accomplish its aims the HSA provides:

- technical information and advice on all aspects of animal handling, transport and slaughter
- training in humane methods of handling and slaughter of livestock for farmers, vets, abattoir staff, police firearms officers, RSPCA Inspectors, students and others
- educational and technical publications
- independent advice to governments, other welfare organisations and the food industry
- regular visits to markets and slaughterhouses, advising on improvements where appropriate
- funding for research projects
- development and application of scientific advances into industry working practices
- grants towards improvement of animal handling facilities in markets and slaughterhouses

Examples of the HSA's wide range of activities in these areas are outlined in the following pages.

Photo credits: cover, Liz Carter; chicken p1, p12, pigs p4, cows p6, p10, p14, sheep p8, Bluemoondog Pictures.

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Chairman's report

Welcome to the HSA's Annual Report for 2013-2014.

On behalf of the Trustees I would like to express our gratitude and appreciation to James Kirkwood who retired as HSA Chief

Executive in March 2014 after 17 years of dedicated service to the charity. His many achievements during this time will long benefit the HSA and its work. We wish James a long and happy retirement.

Welcome to Robert Hubrecht as the new Chief Executive. Robert was Deputy Director of UFAW, the HSA's sister charity, under James. Through that role Robert has a long association with the HSA and we wish him every success in his new position.

Those of you who attended the first, and very successful, HSA International Symposium in Portsmouth, UK, in 2011 will, I'm sure, be particularly pleased to hear that another symposium is being planned for 2015 in Zagreb, Croatia. International development of food animal welfare science and education continues to grow. The HSA is playing an important role in helping to facilitate that growth and bring together key people from around the world to share information through symposia, workshops and other initiatives, and to promote improvements in welfare

One of the presenters at the 2011 Symposium, Dr Bert Lambooij of Wageningen University in The Netherlands, is the 2014 winner of the HSA award for significant advances in humane slaughter. Dr Lambooij's work has had a grat impact on food animal welfare around the world and we were delighted to recognise this with the award.

Many thanks to all HSA members and supporters who make the HSA's work and its advancement of food animal welfare possible.

Chief Executive's report

Dr James Kirkwood OBE BVSc FSB HonFRCVS retired as Chief Executive of the HSA on the 16th March 2014. James has ably served and modernised the charity over the last 17 years,

bringing his veterinary and scientific expertise to bear with a steady hand on the tiller. We are extremely grateful for all that he achieved during his tenure.

Improving the welfare of animals during transport and slaughter is an international issue, and one of James's many achievements was to guide and develop the international role and effectiveness of the HSA. We aim to continue and expand this role. The HSA's grants and awards are available internationally and we are extending resources on the new HSA website that are available for free download anywhere in the world. Plans are also being developed for the 2nd HSA international symposium in Zagreb in 2015.

During the last year a review of HSA strategy has been undertaken. The HSA will continue to promote advances in welfare by identifying issues that need further research, developing educational initiatives and influencing policy. There has been much in the UK news recently about the stunning of animals prior to slaughter, and the HSA's position is clear on this. While respecting religious beliefs, the HSA believes, and has made the point, that all animals should be stunned prior to slaughter to preclude the possibility of suffering. This issue is discussed further in the Report.

Financial resources for research appear to be becoming fewer and harder to obtain. HSA research funding, therefore, can have a significant impact on the welfare of animals at slaughter. For example, neck dislocation is the usual method used for emergency slaughter of poultry and is also routinely used by many small-scale producers. Very large numbers of birds are killed this way, but there is evidence that it is not ideal. A current major HSA research project is the Centenary Studentship investigating and developing more humane methods of killing poultry on farm. With the help of HSA supporters we hope to increase and diversify our research funding and educational activity, providing the sound evidence base needed to inform more humane slaughter techniques and to increase their uptake by producers and slaughterhouses.





Lydia Brown



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Robert C Hubrecht

Non-stun slaughter of animals in the United Kingdom

Current European and UK domestic legislation allows certain exemptions to the requirement that all animals slaughtered for human consumption be stunned (instantaneously rendered insensible) prior to slaughter. These exemptions are for animals slaughtered by Jews for the consumption of Jews (Schecita) and by Muslims for the consumption of Muslims (Halal). These exemptions have been part of British slaughter legislation since 1933, when the first legislation controlling the welfare of animals at slaughter was introduced.

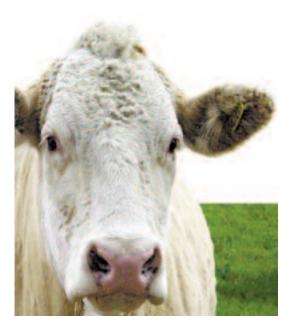
There has been much debate in the media of late about the need for meat from non-stunned animals to be labelled, so that consumers can make an informed choice whether or not to eat meat from such animals. The HSA believes the following points are important considerations in this issue:

1. The vast majority of animals (mainly sheep and poultry) slaughtered for the Halal market are, in fact, stunned prior to slaughter (some 85%+) using head-only electrical stunning, which is reversible and therefore acceptable to the majority of Muslims. In essence, there is no physical difference between the way these animals are slaughtered and those animals slaughtered by the 'conventional' method. The fact that meat is labelled as Halal does not necessarily mean that the animals were not stunned prior to slaughter.

2. No animals slaughtered by the Schecita method are stunned prior to slaughter. However, some may receive a post-cut stun and this is usually administered mechanically by a penetrating captivebolt instrument. 3. The welfare implications of non-stun slaughter differ between species: sheep lose consciousness relatively quickly compared to cattle – normally within seven seconds – provided both carotid arteries and both jugular veins are cleanly severed. However, cattle have vertebral arteries in their necks which cannot be cut unless their spinal columns are also severed. This vertebral artery continues to supply blood to the brain following severance of the other major blood vessels and some cattle may continue to show signs of consciousness for up to 30 seconds or more after the cut has been made.

4. In the UK, the Jewish community uses only the forequarters from cattle and sheep. For meat to be Kosher it must be 'porged', which involves the removal of major blood vessels and nerves. This is not carried out in the UK for commercial reasons, with the result that approximately 60% of meat produced from cattle and sheep slaughtered by the Schecita method is sold onto the open market unlabelled. It also means that many more animals – at least twice as many – undergo non-stun slaughter in order to meet a given demand. This means consumers who care about pre-slaughter stunning of cattle and sheep may, inadvertently, purchase and consume meat from non-stunned animals.

The HSA supports recent proposals that all meat should be labelled at the point of sale, indicating whether, and what, pre-slaughter stunning was used, thus giving consumers the opportunity to have a real influence on animal welfare at the time of slaughter.



Workshops

The HSA organised two workshops, held back-to-back, in London in 2014. The first workshop on 18 June invited a range of experts from the field of animal welfare, and also human medicine, to consider novel or improved methods of detecting consciousness in animals after stunning. The working group considered that further research was needed to better define electroencephalographic activity, and any associated behavioural correlations, in a variety of scenarios, and that a model species may be helpful in achieving this in a controlled manner.

The second workshop on 19 June invited experts from within scientific research and industry to discuss the humane slaughter of finfish farmed around the world. There was discussion on the most commonly farmed species, the need for further scientific research into humane stunning of different fish species, the methods of humane stunning that might be used for finfish and how best to promote humane slaughter of finfish on a global scale.

Award for significant advances in humane slaughter

The 2014 winner of the HSA award for significant advances in humane slaughter is Dr Bert Lambooij DVM of the Animal Science Group, Wageningen University, Netherlands.

Dr Lambooij has made many important contributions to advancing the welfare of livestock at slaughter through his research, over many years, into livestock transport, stunning and slaughter, including work on poultry, redmeat animals (mammals) and fish. As a result he has a very well-deserved international reputation for his worldleading work in these fields.

Bert has published more than 100 peer-reviewed papers since 1995. His work has included fundamental research on aspects of neurophysiology and research into novel technologies for improved stunning, including for fish, broiler chickens and pigs – the latter, for example, leading to the development of a new restraining system which not only improves animal welfare but also meat quality and consequently is now used in slaughterhouses worldwide.

Much of Dr Lambooij's work has also related to refining existing slaughter and husbandry techniques. He has shown, for example, that improvement of pig welfare through environmental enrichment improves ability to cope with stressful situations at slaughter. His work has also included mobile slaughter and methods to safeguard and monitor farmed fish welfare.



Dr Lambooij receives the HSA award for significant advances in humane slaughter from HSA Chief Executive Dr Robert Hubrecht.



HSA International Symposium 2015: Recent Advances II *Zagreb, Croatia 16-17th July 2015*

Food animal welfare during transport, marketing and slaughter

Around the world, over 100 billion animals are transported, marketed and slaughtered annually in order to provide food. Growing meat consumption and an increasingly globalised food supply chain add to the need to develop improvements in animal welfare during transport, marketing and at slaughter.



"Zagreb hl001" by Hrga CC BY-SA 3.0 via Wikimedia Commons.

These challenges, combined with increased consumer concern, are stimulating new developments and the adoption of higher welfare standards in many parts of the world. The HSA is holding a second International Symposium, in Zagreb, Croatia, to present and discuss recent scientific and technological advances in this field, and the application and uptake of advances around the world. The event will also be an opportunity to help identify future priorities and to provide a forum for sharing information and experiences.

The following keynote speakers have indicated that they will give presentations:

Prof Yvonne Thaxton, Professor and Director of the Center for Food Animal Wellbeing at the University of Arkansas: *The Development of Low Atmospheric Pressure Stunning*;

Dr Mara Miele, Reader at the Cardiff School of Planning and Geography: *Consumer attitudes to food animal welfare*;

Mr Tozie Zokufa, Program Manager for Africa at Humane Society International and Chairman of PAAWA: *Efforts to improve food animal welfare at slaughter across Africa*;

Dr Andrea Gavinelli, Head of Animal Welfare Unit at the European Commission: The European Commission's work to improve food animal welfare at slaughter.

For further details including information on how to contribute, see www.hsa.org.uk.

Welfare advice

The HSA has continued to visit slaughterhouses and other organisations to provide animal welfare advice.

In May 2014 the HSA visited Livetec Systems Ltd to view their new micro-portable containerised gas killing system, which is intended for use on-farm to dispatch small numbers of poultry (eg sick or injured birds). It typically uses a mixture of argon and carbon dioxide to cause unconsciousness and death.

In July 2014 the HSA visited Frankfurt Airport to view the Van Eck Group BV airport transport vehicles used by the ground handling company Fraport. The vehicles enable day-old chicks to be transported from the Frankfurt Animal Lounge to an aircraft, in a temperature-controlled environment that can be programmed to cater for day-old chicks.

Livetec Systems Ltd portable gas killing equipment for small-scale onfarm killing of poultry.





Van Eck Group BV airport transport equipment at Frankfurt Airport; the vehicles are used to transfer day-old chicks to aircraft, at a pre-set temperature that is independent of the ambient environment.

Piglets, kids and lambs research

Field work and data collection for the Defra-funded project 'Study to investigate non-penetrating percussive blow to the head as a humane killing method for piglets, kids and lambs up to 5 kg' is now underway on piglets. This practical part of the project will be completed on kids and lambs by mid-2015 and analysis of the data and report will follow by March 2016.



Education & Training

The HSA's comprehensive range of training services in livestock handling and welfare, built on its long experience and expertise, is a key element in establishing and maintaining high standards of welfare. Below are some examples of the way the HSA helps promote best practice.

Training activities, lectures and other initiatives

Over the year the HSA has undertaken

- five emergency slaughter courses for pig producers via the offices of BPEX
- courses on animal welfare at slaughter for employees of BQP field staff, States of Jersey slaughterhouse staff and a family firm in Derbyshire
- a course on the safe operation and maintenance of firearms and captive-bolt equipment for RSPCA trainee inspectors
- a bespoke course on unloading, penning and emergency slaughter of sheep for a security firm in Somerset
- a bespoke course on the safe operation and maintenance of firearms and captive-bolt equipment for wildlife managers at the Surrey Wildlife Trust
- a lecture entitled *WATOK and the Commercial Pig Producer* at the Pig Veterinary Society's 50th anniversary conference in November 2013
- animal welfare assessments for a number of meat production and processing companies
- a course on the use and maintenance of captive-bolt equipment for stock workers on a large dairy sheep enterprise in Dorset
- attendance at the invitation of the European Food Safety Agency (EFSA) at a workshop in Parma, Italy, on the implementation of Regulation 1099/2009
- attendance at the BVA Discussion Forum in May 2014

Tertiary education

In May 2013 the HSA was invited back to the Royal Veterinary College (RVC), Hertfordshire to provide a guest lecture on poultry welfare at the time of killing for fifth-year veterinary medicine students on a post-rotation taught tracking week.

In March 2014 a lecture on fish welfare at slaughter was given by the HSA to University of Liverpool veterinary medicine students. That same month, the HSA also visited the University of Edinburgh's Jeanne Marchig International Centre for Animal Welfare Education to provide a guest lecture for MSc students on animal welfare at the time of killing.

In June 2014 HSA Technical Officer Jade Spence was interviewed by staff from the RVC for the MSc course in Intensive Livestock Health and Production (ILHP), which was initiated by the BBSRC Advanced Training Partnership award and is now run by the RVC. The interview provides a guide, primarily for students undertaking the Applied Animal Welfare module, as to why a Regulation on protection of animals at the time of killing was introduced across Europe and it discusses the associated changes in law, particularly for pig and poultry welfare.

The MSc ILHP course is unique and has been developed by the RVC with input from the Universities of Cambridge, Edinburgh and Newcastle. Most of the students on the course already work in the livestock industry and so the course is offered in a part-time, online distance-learning format that takes 2 - 5 years to complete.

During the year lectures were also given to animal science students and trainee livestock auctioneers at Harper Adams University College, and to veterinary students at the University of Liverpool on legislation to

States of Jersey

HSA Technical Director, Charles Mason, was invited to Jersey to give a course in animal welfare at slaughter to the staff of the Jersey abattoir and to accompany one of the operatives to observe their calf disposal scheme in operation. The visit took place at the end of March 2014 and was the third such course given on Jersey over the last twelve years. The calf disposal scheme was established following discussions with the HSA during its initial visit in 2003.

Exhibitions

Over the last year the HSA has exhibited at the Pig and Poultry Fair, the NSA Sheep Event, the Association of Meat Inspectors Seminar and the Pig Veterinary Society 50th Anniversary Conference. These events attracted a large number of enquiries and were good opportunities to promote HSA good practice guidance and resources to key audiences.



HSA Centenary Research Training Scholarship

Jessica Hopkins, the HSA's inaugural research training scholar, is nearing completion of her PhD study into humane mechanical methods for killing chickens. Jess is based at Scotland's Rural College (SRUC) in Ayr. During this third year of her PhD, Jess performed her final experiment and is now writing up her thesis.

On 20 March 2014 Jess was awarded first prize for the best PhD presentation at the SRUC Postgraduate Conference. Professor Geoff Simm, Vice Principle of Research at SRUC, described her presentation of her PhD research as "flawless" and Jess was praised for "her confident and assured explanation of her work" in SRUC's internal newsletter, Education News.

Also in March 2014, Jess received a Research Award from The World's Poultry Science Association's UK branch, to perform novel analysis of her electroencephalography data.



Professor Geoff Simm presenting Jessica Hopkins with her SRUC Postgraduate Conference prize.

Dorothy Sidley Memorial Scholarships 2014

The HSA received a large number of applications for the 2014 Dorothy Sidley Memorial Scholarships and we are pleased to have been able to award funds to the following student projects.

Two veterinary medicine students at the Royal Veterinary College, UK, have been awarded 2014 Scholarships. Elisabeth Bedford is to investigate equine slaughter and stunning methods and Grace Simmonds will examine electrical current profiles during head-only stunning of sheep.

Nikki Mackie, a Masters of Animal Welfare Science, Ethics and Law student at the University of Glasgow, will investigate the behavioural responses of poultry to low atmospheric pressure stunning (LAPS). This is an interesting area of research that formed part of the discussions at the HSA's workshop on LAPS stunning in September 2013.

Finally, Ihab Erian, undertaking an M.Phil/PhD at the Centre for Animal Welfare at the University of Queensland, Australia, is receiving support for his project evaluating and enhancing stakeholder knowledge of OIE animal welfare standards in South East Asia.

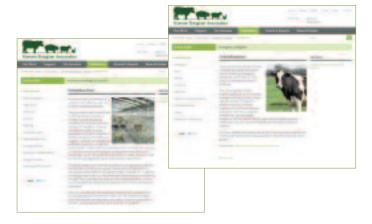
The HSA wishes the students well with their projects and looks forward to seeing the results.

HSA Online Guide Series

New Online Guides to Emergency Slaughter and Humane Handling of Livestock have been published in the last year.

The two new guides join Practical Slaughter of Poultry, Captive-Bolt Stunning of Livestock, Humane Killing of Livestock Using Firearms and Electrical Stunning of Red Meat Animals. Further guides, including on humane harvesting of fish, are to join the series in due course.

The six HSA Online Guides published over the last 18 months have been very well received and have become some of the most visited pages on the new HSA website. The aim of the guides is to make information on best practice freely available throughout the world.





Conferences and meetings

Anglia Ruskin University (ARU) invited Jade Spence to give a keynote presentation on animal welfare at the time of killing at ARU's first Animal Welfare Conference, held on 7 May 2014. The event was also attended by Steve Wickens, Development Officer at HSA sister charity UFAW, who opened the conference. Other presentations included the measuring of positive emotions in dairy cows.

On 21 May 2014 the HSA visited VIV Europe 2014, a 30 year-old European trade show, set to become the world expo for animal husbandry and processing, from feed to meat. VIV Europe is a three-day event held once every four years in Utrecht, the Netherlands.

VIV is the acronym for a Dutch phrase which translates as: 'the trade fair for innovative animal farming' and the exhibition allowed the HSA to make contact with companies that are not typically represented at UK exhibitions. The event is aimed at multiple species of livestock including poultry (meat and eggs), pigs, cattle (calves and dairy) and fish.

The HSA also attended the VIV Europe Animal Welfare Conference which included a presentation by Vincent Guyonnet (Scientific Advisor to the International Egg Commission and representative of the Commission as member of the Animal Welfare Working Group of the OIE) who discussed the role of the poultry sector in implementing the OIE Animal Welfare standards. VIV Europe 2014 had 591 exhibitors and 20,214 visitors, more than half of which were non-European, from 136 countries.

On 26 June 2014 the HSA attended, and assisted UFAW staff with the running of, the Animal Welfare Conference "Recent advances in animal welfare science IV", held in York. Leonie Jacobs of the Institute for Agricultural and Fisheries Research gave a presentation on the progress of her research project on the welfare of broiler chickens during transport to slaughter plants and the HSA looks forward to reading her final report when it is published.

At the conference, Dr Bert Lambooij of Wageningen Livestock Research UR was awarded the HSA Significant Advances in Humane Slaughter Award for his extensive research into the welfare of mammals, poultry and fish during transport and slaughter since publishing his PhD in 1981.

The HSA attended the British Poultry Council (BPC) Annual Awards at the House of Commons in December 2013 and met with Andrew Large, Chief Executive of the BPC. As a result of this meeting, the HSA provided comments, specifically regarding catching, on the BPC consultation on guidance for the welfare of meat chickens and breeding chickens, which was intended to update the Defra Code of Recommendations, last published in 2002.

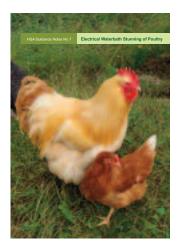
Publications

The OIE (World Organisation for Animal Health) published its Scientific and Technical Review *Animal welfare: focusing on the future* in June 2014. HSA Technical Officer, Jade Spence, co-authored a paper in the Review entitled *Humane harvesting and slaughter of farmed fish* with Dr Jeff Lines of Silsoe Livestock Systems Ltd who has worked extensively on developing stunning equipment for farmed fish in the UK and abroad. It is hoped that the paper will provide useful information for all those around the world working with farmed fish.

The HSA has published its Guidance Notes on electrical waterbath stunning of poultry, as a guide for those working with such equipment in killing facilities.

The European Regulation 1099/2009 on the protection of animals at the time of killing stated that recommendations to phase out the use of waterbath stunning for poultry (for animal welfare reasons) were not included in the Regulation because an impact assessment revealed this was not economically viable in the EU at the time of publication of the Regulation. Therefore, in the meantime, operating electrical waterbath stunners to a high standard is critical for poultry welfare and this new HSA publication provides good practice guidance.

These Guidance Notes provide a range of visual tools to make it easier for personnel working in slaughterhouses to understand how the equipment works and to identify effective stunning and effective neck cutting in poultry killed using this method. The Guidance Notes are intended for a global audience and include reference to systems used outside the UK.



Regulation 1099/2009 EC

The new European Regulation on the protection of animals at the time of slaughter was due to be implemented in England on the 20 May 2014 by the *Welfare of Animals at the Time of Killing Regulations (England) 2014.* However, it was revoked by the Minister of State the day before on the 19 May. The HSA will continue to monitor changes to the legislation.

Administration & Finance

General Meeting 2013

The General Meeting was held at the Old School, Brewhouse Hill, Wheathampstead. As in previous years this was held in conjunction with the AGM of the Universities Federation for Animal Welfare (UFAW). The members of UFAW Council are Trustees of the HSA. Joint meetings are held to save time and money.

The notice convening the meeting had been sent to all subscribers and was taken as read. The meeting agreed the Minutes of the General Meeting of 2012 and resolved to receive the Accounts and Auditor's Report for the year ended 31 March 2013. Questions on the Report of the year's work were answered by the officials present and the meeting resolved that the Report and Accounts be received.

It was resolved that Anthony Joseph & Co, Registered Auditors, be appointed as auditors to HSA and its associated Trusts and their remuneration should be fixed by the Trustees.

Mr M Radford, Mr D Pritchard and Professor A Lawrence stood down under the rules regarding rotation. Mr Radford and Mr Pritchard offered themselves for re-election. One new candidate was proposed, Professor Frauke Ohl, Professor of Animal Welfare & Laboratory Animal Science and Chair of the Department 'Animals in Science & Society' at Utrecht University. Mr Radford and Mr Pritchard were reelected, and Professor Ohl was elected.

Notice of General Meeting 2014

The General Meeting of the HSA will be held at 12.30pm on Wednesday 15 October 2014, at The Old School, Brewhouse Hill, Wheathampstead. The formal notice and agenda have been sent to all members and are available from the Secretary at the registered office.

Finance and Accounts

The summarised accounts set out overleaf have been extracted from the full accounts and have been prepared in accordance with the Charities Act 2011, which were approved by the Trustees and signed on their behalf on 15 July 2014.

The full accounts have been audited and the auditors' opinion was without qualification. The accounts will be filed with the Charity Commission after the general meeting on 15 October 2014. Full accounts, and the audit report can be obtained from the Secretary, The Old School, Brewhouse Hill, Wheathampstead, Herts AL4 8AN.

Accounts

SUMMARY OF FINANCIAL ACTIVITY YEAR ENDED 31 MARCH 2014

BALANCE SHEET AS AT 31 MARCH 2014

		2013/14 £	2012/13 £		2013/14 £	2012/13 £
-		528,817	316,723	Fixed assets:	-	~
				Tangible fixed assets	197,677	200,264
Less:	Costs of generating funds	71,274	36,824	Investments/Securities	3,576,725	3,556,019
	Charitable activities	204,051	178,292		0.774.400	0.750.000
	Governance costs Other resources expended	8,254 61,702	4,550 49,743		3,774,402	3,756,283
	I I	345.281	269.409	Current assets:		
	Total resources expended	345,201	269,409	Debtors	47,929	11,141
Net incoming resources				Deposits at bank	322,454	221,899
in year		183,536	47,314	Cash at bank & in hand	6,776	3.875
in your			17,011		377,159	<u>236,915</u>
Other recognised gains and losses:				Creditors:		
				Amounts falling due within 1 year	(45,819)	(57,154)
Net realised gain on investments		47,491	65,470	· ····································	(,)	(
Unrealised gain/(loss) on investments Loss on revaluation of freehold property		(35,363) -	314,411 (85,371)	Net current assets	331,340	179,761
Net movement in funds		405.004	341,824	Creditors:		
Net movement in runds		195,664	341,024	Amounts falling due after more		
				than 1 year	-	(25,966)
Balance brought forward		3,910,078	3,568,254	Net assets	4 105 742	2 010 079
				Net assets	4,105,742	3,910,078
Balance carried forward		4,105,742	3,910,078			
				Funds:		
				Unrestricted	4,105,742	3,910,078
					4,105,742	3,910,078

The summarised accounts were approved by the Trustees and signed on their behalf on 15 July 2014.

L Brown MBE BVSc BA PhD FSB MBA FRCVS Chairman

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C McCann BSc ACA Hon Treasurer

The summarised accounts set out above have been extracted from the full accounts and have been prepared in accordance with the Charities Act 2011. The full accounts have been audited and the auditors' opinion was without qualification. The accounts will be filed with the Charity Commission after the General Meeting on 15 October 2014. Full accounts and the audit report can be obtained from the Secretary, The Old School, Brewhouse Hill, Wheathampstead, Herts AL4 8AN.

Independent Auditors' Statement to the Trustees of the HSA & CJA

We have examined the summarised financial statements that comprise the summary statement of financial activities and summary balance sheet.

Respective Responsibilities of the Trustees and Auditors

You are responsible as the Trustees for the preparation of the summarised financial statements. We have agreed to report to you our opinion on the summarised financial statements' consistency with the financial statements, on which we reported to you on 15 July 2014.

Basis of Opinion

We have carried out the procedures we consider necessary to ascertain whether the summarised financial statements are consistent with the full financial statements from which they have been prepared.

Opinion

In our opinion the summarised financial statements are consistent with the full financial statements for the year ended 31 March 2014.



S. Francis-Joseph FCCA, Senior Statutory Auditor, Anthony Joseph & Co, Registered Auditors, Stevenage, Herts. 15 July 2014

The Humane Slaughter Association and Council of Justice to Animals (Registered in England Charity No. 209563)

(110								
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Humane Slaughter Association

The Old School, Brewhouse Hill, Wheathampstead Herts, AL4 8AN, UK Tel: +44 (0)1582 831919, Fax: +44 (0)1582 831414 Email: info@hsa.org.uk Web: www.hsa.org.uk Registered in England Charity No. 209563 ISSN 0264-8741