



Whole-School Food Policy

Dated: Spring Term 2022

Review: Summer Term 2026

Contents:

Statement of Intent

1. Legal Framework
2. Roles and Responsibilities
3. Current Food-based Standards for School Lunches
4. Portion Sizes and Food Groups
5. Exemptions to the School Food Regulations
6. Healthy Eating Statement
7. Catering Service Standards
8. Purchasing Food
9. Food and Drink Safety
10. Kitchen Safety
11. Food Hygiene
12. Environmental Health Inspections
13. Monitoring and Review

Statement of Intent

At Firs Primary School we know that what pupils eat and drink at school is important. We aim to have a school where the teaching and learning about food and nutrition that occurs in the curriculum fully supports, and is supported by, the provision and opportunities for eating and drinking within school.

We acknowledge the important connection between a healthy diet and a pupil's ability to learn effectively and achieve high standards in school. We also acknowledge that we can play a key role in supporting the wider community to adopt a positive attitude to a healthy lifestyle.

As part of our healthy eating and living campaign, our catering will uphold the highest principles of quality, nutrition and cleanliness, adhering, without exception, to the food standards and legal obligations. As such, this policy has been implemented to allow us to provide food in a safe and hygienic manner.

1. Legal Framework

- 1.1. This policy has due regard to all relevant legislation including, but not limited to, the following:
 - The Requirements for School Food Regulations 2014
 - The Food Safety Act 1990
 - The Food Safety (General Food Hygiene) Regulations 1995 (as amended)
 - The School Standards and Framework Act 1998
 - The Products Containing Meat etc. (England) Regulations 2014
- 1.2. This policy operates in conjunction with the following non-statutory guidance:
 - DfE (2019) 'School food in England'
 - The School Food Plan (2014) 'School Food Standards: A practical guide for schools, their cooks and caterers'
- 1.3. This policy operates in conjunction with the following school policies:
 - Healthy Eating Policy
 - Allergen and Anaphylaxis Policy
 - Bodily Fluid Hygiene Policy
 - Health and Safety Policy

2. Roles and Responsibilities

- 2.1. The Governing Body is Responsible for:
 - The provision of food for the school - ensuring pupils entitled to FSM and pupils who have requested school meals receive them.
 - Ensuring the agreed food provision adheres to the food standards.
 - Providing hot lunches, wherever possible, to ensure that all pupils are able to eat one hot meal a day.
 - Providing FSM to a pupil if the pupil and/or their parent meets the eligibility criteria.
 - Ensuring that drinking water is provided free of charge at all times.
 - Providing free-to-use facilities to eat food, including accommodation, furniture and supervision, so pupils can eat their food in a safe and social environment.
 - Ensuring that lower-fat milk or lactose-reduced milk is provided at least once a day during school hours.

- Ensuring that milk is provided free of charge to infants and pupils entitled to FSM.
- Deciding on whether to charge for milk for all pupils not on a benefits scheme.
- Ensuring a free piece of fruit or vegetable is provided outside of school lunch hours for pupils between four and six years old who are eligible through the [School Fruit and Vegetable Scheme](#).
- Receiving regular reports on compliance with the school food standards and the take-up of school lunches, as well as the financial aspects of school food provision.
- Ensuring that there is co-ordination across all catering services sought by the school, to guarantee compliance with school food standards.

2.2. The Service Provider is Responsible for:

- Organising food hygiene training for all in-house kitchen staff.
- Ensuring any external catering companies have an up-to-date food hygiene certificate.
- Inspecting the school kitchens with the head cook to ensure facilities are cleaned to the highest standards.
- Ensuring the kitchen staff have completed and keep an up-to-date food hygiene plan.
- Discussing with the head cook the meal plans for the term, including where food is sourced from and whether there are any healthier alternatives.
- Creating a whole-school healthy eating strategy that is made in collaboration with the head cook.
- Organising refresher training for staff with regards to health and safety and food hygiene.
- Completing relevant risk assessments, eg School Food Risk Assessment.

2.3. The Head Cook is Responsible for:

- Providing the headteacher with a copy of their food hygiene certificate upon request, where applicable.
- Checking the temperatures of food storage areas at the start and end of each day to ensure they are running at the correct temperature.
- Checking that thermometers are working properly by using the boiling water test, in line with [section 11](#) of this policy.
- Ensuring PPE is undamaged, free from tears, rips or burns, and that there is enough PPE for each member of staff working in the kitchen.

- Ensuring there are sufficient numbers of colour coded chopping boards for food preparation
- Rotating stock to ensure food with a shorter shelf life is used and consumed before food with a longer shelf life.
- Withdrawing stock that has gone past their use by date or is not safe to eat, eg batches of food being reported as holding unsafe levels of harmful bacteria.
- Ensuring high standards of personal hygiene is maintained at all times.
- Ensuring the food served to pupils is nutritious and provides them with a healthy balanced diet in line with the school's healthy eating strategy.

3. Current Food-Based Standards for School Lunches

- 3.1. The school is committed to providing pupils with a healthy balanced diet, in line with the School Food Plan's 'School Food Standards: A practical guide for schools, their cooks and caterers'.
- 3.2. The school will use the following standards when planning meals and adapting the healthy eating strategy.
- 3.3. **Starchy Foods:**
 - One or more portions of bread, pasta, noodles, rice, potatoes, sweet potatoes, yams, millet or cornmeal will be provided every day.
 - Three or more different portions of bread, pasta, noodles, rice, potatoes, sweet potatoes, yams, millet or cornmeal will be provided each week - one or more of these will be wholegrain.
 - A type of bread with no added fat or oil will be available every day.
 - Starchy food cooked in fat or oil will only be provided twice a week maximum across a school day.
- 3.4. **Fruit and Vegetables:**
 - One or more portions of vegetables (all types) will be available every day.
 - Three or more different types of vegetables will be provided each week.
 - One or more portions of fruit (all types) will be available every day.
 - Three or more different types of fruit will be provided each week.
 - A fruit-based dessert with a content of at least 50 percent fruit, measured by the volume of raw ingredients, will be provided two or more times each week.

3.5. Meat, Fish, Eggs and Other Non-Dairy Sources of Protein:

- A portion of meat, fish, eggs, pulses and beans (not including green beans), or other non-dairy sources of protein, will be provided every day.
- A portion of meat or poultry will be provided on three or more days every week.
- Oily fish will be provided once or more every three weeks.
- A portion of non-dairy sources of protein will be provided on three or more days every week.
- A meat or poultry product, eg chicken nuggets, will be served no more than once a week.
- No meat will be provided if it contains any carcass parts, in accordance with The Products Containing Meat etc. (England) Regulations 2014.
- No economy burgers will be provided, as defined in The Products Containing Meat etc. (England) Regulations 2014.

3.6. Milk and Dairy:

- A portion of cheese, yoghurt, fromage frais or custard will be provided every day.
- Lower fat milk will be available for drinking at least once a day.

3.7. Food High in Fat, Sugar and Salt:

- Savoury crackers or breadsticks which are served with fruit and vegetables or milk and dairy may be provided as part of school lunches.
- The school will not provide sachets of salt to be added to meals on top of the salts already included within cooking.
- Condiments will be limited to 10-gram sachets - pupils will be limited to one sachet per type of sauce.
- Confectionery of any kind will not be served, even as part of a dessert.
- Desserts will be limited to tray-baked cakes or biscuits and will only be served as part of a lunch meal.
- No more than two portions of pastries, deep fried, bread-crumbed or battered food will be served a week.

3.8. Healthier Drink Options:

- Drink options the school will offer are:
 - ❖ Still or carbonated water.
 - ❖ Lower-fat or lactose-reduced milk.
 - ❖ Fruit or vegetable juice (no more than 150ml).
 - ❖ Soya, rice, yoghurt or oat milk.

❖ Coffee, tea or hot chocolate.

NB. Whole milk may be provided for pupils up to the end of the school year in which they reach five-years-old.

4. Portion Sizes and Food Groups

4.1. The school will use the following portion sizes and food groups for school lunches, in accordance with the school food standards.

4.2. Starchy Food:

Food type	Raw, dried or cooked	Primary-aged pupils (aged 4-10)	Secondary-aged pupils (aged 11-18)
Bread	N/A	(50-70g) <ul style="list-style-type: none"> • 1-2 slices of medium bread • 1 small roll • 1 small or ½ large bagel • 1 small pitta • 2 6-inch wraps • 1 10-inch wrap 	(80-100g) <ul style="list-style-type: none"> • 2 thick slices of bread • 1 large roll or sub roll • 1 large bagel • 1 large pitta • 1 12-inch wrap
Potatoes or sweet potatoes	Raw	120-170g	200-250g
Jacket and baked potatoes	Raw	200-280g	330-410g
Other starchy root vegetables, e.g. yam and plantain	Raw	100-150g	150-200g
Pasta and noodles	Dried	45-65g	65-80g
Rice	Dried	33-55g	55-65g
Other grains, e.g. cornmeal and couscous	Dried	40-60g	60-70g
Potatoes cooked in oil or fat	Raw	70-100g	120-150g
Garlic bread	N/A	20g (1 slice)	40g (2 slices)

4.3. Fruit and vegetables:

Food type	Raw, dried or cooked	Primary-aged pupils (aged 4-10)	Secondary-aged pupils (aged 11-18)
Vegetables or mixed salad	Raw	40-60g	80g
Vegetables including peas, green beans, sweetcorn,	Cooked	40-60g (1-2 tablespoons)	80g (2-3 tablespoons)

carrots, mixed vegetables, cauliflower, broccoli, swede, turnip, leek, Brussels sprouts, cabbage, spinach and spring greens			
Pulses, including lentils, kidney beans, chickpeas	Dried	15-20g	30g
	Cooked	40-60g (1-2 tablespoons)	80g (3 tablespoons)
Baked beans in tomato sauce	Cooked	50-70g (1-2 tablespoons)	90-100g (3 tablespoons)
Vegetable-based soup	Cooked	200-250g	250-300g
Large-size fruit, e.g. apples, pears, bananas, peaches	Raw	75-100g (1 small sized fruit with skin)	100-150g (1 medium sized fruit with skin)
Medium-size fruit, e.g. satsumas, plums, apricots, tangerines, kiwis	Raw	50-100g (1fruit with skin)	80-100g (1-2 fruits with skin)
Small fruit, e.g. strawberries, raspberries, grapes	Raw	40-60g (10-15 fruits)	80g (15-20 fruits)
Dried fruit, e.g. raisins, sultanas, apricots	Dried	15-30g (½-1 tablespoon)	25-30g (1 tablespoon)
Fruit salad, fruit tinned in juice and stewed fruit	Raw/cooked	65-100g (2-3 tablespoons)	130g (3-4 tablespoons)

4.4. Meat, Fish, Eggs, Beans and Other Non-Dairy Sources of Protein:

Food type	Raw, dried or cooked	Primary-aged pupils (aged 4-10)	Secondary-aged pupils (aged 11-18)
Roast red meat including beef, lamb, pork, veal, venison and goat	Raw	50-80g	80-95g
Roast poultry including chicken, turkey, duck and other dishes made from these products	Raw	60-85g	85-125g
Red meat or poultry in dishes, e.g. casseroles and pies	Raw	50-75g	75-90g
Meat-based soup	Cooked	200-250g	250-300g
White fish, e.g. pollock, haddock and cod, which is cooked alone or in a dish	Raw	60-90g	90-125g
Oily fish, e.g. salmon, sardines and mackerel	Raw	55-80g	80-110g

Fish or shellfish, e.g. tuna, salmon, mackerel and prawns, which is served in a salad, baked potato or sandwich	Cooked	50-70g	70-100g
Breaded or battered fish, e.g. fish fingers, fish cakes	Cooked	55-80g	85-95g
Egg served in a salad, baked potato or sandwich	Cooked	1 egg	1-2 eggs
Meat alternatives made from soya beans, e.g. tofu	Cooked	50-70g	70-100g
Pulses, e.g. beans, chickpeas, lentils	Raw	20-25g	40-45g
	Cooked	50-60g (1-2 heaped tablespoons)	100-120g (2-3 heaped tablespoons)
Vegetarian sausages, burgers and nut cutlets	Raw/cooked	50-70g	70-100g
Sausages made from beef, lamb or pork	Raw	50-75g (1 sausage)	75-90g (1-2 sausages)
Burgers	Raw	55-80g	80-100g
Scotch pies, bridies, sausage rolls, etc.	Cooked	80g	110g
Breaded or battered shaped chicken and turkey products, e.g. nuggets	Cooked	50-70g	70-100g

4.5. Milk and Dairy:

Food type	Primary-aged pupils (aged 4-10)	Secondary-aged pupils (aged 11-18)
Lower-fat drinking milk	150-200mls	200-250mls
Milk puddings and whips made with milk	100-120g	120-150g
Custard made with milk	80-100g	100-120g
Yoghurts	80-120g	120-150g
Cheese	20-30g	30-40g

4.6. Foods High in Fat, Sugar and Salt:

Food type	Primary-aged pupils (aged 4-10)	Secondary-aged pupils (aged 11-18)
Fruit pies, sponge puddings or crumbles	80-100g	100-120g
Fruit jelly (portion size excludes fruit)	80-100g	100-120g

Cakes, tray bakes, muffins, scones, doughnuts	40-50g	50-60g
Biscuits and flapjack	25-30g	30-40g
Ice cream	60-80g	100g
Pizza base	50-70g	80-100g
Gravy	20-30g (1 tablespoon)	40-50g (2 tablespoons)
Savoury crackers, bread sticks	10-15g (1-2 crackers)	15-30g (2-3 crackers)
Condiments	No more than 10g	No more than 10g

4.7. Healthier Drinks:

Drink type	Primary-aged pupils (aged 4-10)	Secondary-aged pupils (aged 11-18)
Fruit or vegetable juice	150mls	150mls
Drinking milk	150-200mls	200-250mls
Combination drinks, e.g. fruit juice, flavoured milk	330mls	330mls

4.8. Cereals offered as part of breakfast clubs will be high on fibre and will not exceed 22.5g per 100g serving.

5. Exemptions to the School Food Regulations

5.1. The school food standards do not apply to food provided:

- At parties or celebrations marking religious or cultural occasions.
- At fundraising events.
- As rewards for achievements, good behaviour or effort.
- For using in teaching food preparation and cookery skills, including where the food prepared is served to pupils as part of a school lunch.
- On an occasional basis by parents in pupils.

5.2. There is a reduced set of standards for food served at lunch time and whole milk can be served as per [section 3](#) of this policy.

6. Healthy Eating Statement

6.1. The school will use healthier cooking methods to contribute to healthy eating, such as the following:

- Using less fat in cooking
- Baking foods rather than frying them

- Increasing use of fats/oils that are high in polyunsaturated fats
 - Reducing use of sugar in recipes
 - Avoiding using additional salt in cooking processes
 - Increasing the use of food items containing high amounts of fibre
- 6.2. All menus created will be in accordance with the nutritional standards outlined in [section 3](#) of this policy.
- 6.3. The school will encourage pupils to adopt healthy lifestyles, both through a nutritional diet and regular exercise, during assemblies, PE lessons and PSHE.
- 6.4. The school will adopt a healthy eating strategy and embed its principles throughout the curriculum.

7. Catering Service Standards

- 7.1. Menus and prices (where applicable) will be clearly displayed and, will contain nutritional information.
- 7.2. Menus will adhere to statutory nutritional standards.
- 7.3. Menus will reflect parents' and pupils' preferences, cultural, religious and special dietary needs.
- 7.4. Parents' and pupils' feedback will be encouraged and, where possible, changes made to increase their satisfaction.
- 7.5. The cleanliness of the kitchen and serving areas will be kept to the highest standards.
- 7.6. Food preparation and serving areas will be cleaned before, during and after preparation and cooking, in accordance with The Food Safety (General Food Hygiene) Regulations 1995 (as amended).
- 7.7. The kitchen staff will be suitably trained and will have an appropriate recognised qualification in food hygiene.
- 7.8. The kitchen staff will be clean and tidy in appearance and will be courteous to all pupils, staff and parents.
- 7.9. The kitchen staff will adhere to the service times, start and finish, agreed by the Service Provider.
- 7.10. Service times will be displayed, and the service will always commence on time.
- 7.11. Pupils entitled to free school meals will be treated with sensitivity.

8. Purchasing Food

- 8.1. All food items are purchased from reputable suppliers to ensure compliance with government buying standards.
- 8.2. The school suppliers are arranged by the Service Provider.
- 8.3. The school places stringent contractual demands on catering suppliers in support of legislative requirements and favourable trade operating practices.
- 8.4. All food products and ingredients are checked for acceptability, ie nutritional specifications, genetically modified organism requirements and allergen ingredients.
- 8.5. All products identified as acceptable for inclusion in our range are compared for ingredient and nutritional value against set specification criteria before being incorporated into the menus.
- 8.6. Menus will, as much as reasonably practicable, reflect the natural growing or production period for the UK to assist pupils in learning about food production and seasons.
- 8.7. Any fish products served will be sustainably sourced to promote the importance of sustainable fishing.
- 8.8. The school continues to place emphasis on consumer response to new products; throughout this process, the school will liaise and consult with the school community, including parents, to ensure acceptable quality.

9. Food and Drink Safety

- 9.1. Food will only be consumed in the dining room, on the playground and in classrooms with teachers' permission.
- 9.2. Pupils will be instructed not to run when they are eating.
- 9.3. Drinking water will be available from pupils drinking bottles and pupils will be permitted to refill water bottles throughout the day.
- 9.4. If members of staff are drinking hot drinks, they will keep them out of pupils' reach.
- 9.5. Staff are permitted to have hot drinks in the classroom; however, they will place them at the back of a desk to minimise the risk of spillage.
- 9.6. Staff on lunch duty cannot have hot drinks.
- 9.7. Hot drinks will be kept in insulated and anti-spill flasks with lids, eg travel mugs.
- 9.8. Staff will eat all hot food in the staff room away from pupils.

- 9.9. Electrical equipment, such as kettles, toasters, will be turned off when they are not in use.
- 9.10. Electrical equipment, such as kettles, toasters, will not be kept in classrooms, except in food technology lessons.
- 9.11. Pupils will not have access to the kitchen without supervision from a member of staff.
- 9.12. Pupils will only be permitted to have hot drinks in the dining room.
- 9.13. Pupils will not be permitted to walk around the premises with hot drinks.
- 9.14. When pupils have hot drinks, staff will warn them that the cups might be hot.
- 9.15. Hot drinks will be served in an insulated flask with a lid.
- 9.16. Staff will remind pupils to ensure their drinks are cool enough before drinking them.
- 9.17. Pupils will not be permitted to make their own drinks.
- 9.18. When eating hot food, pupils will be instructed to use cutlery where possible.
- 9.19. Pupils will be instructed to ensure their food is cool enough before eating it.
- 9.20. If pupils are in a food technology lesson (or similar), they will be supervised by a member of staff and the staff member will demonstrate how to use the equipment.
- 9.21. Appropriate PPE will be available for pupils who are handling hot food, drinks or equipment, eg oven gloves.
- 9.22. A first aid kit will be located in each classroom and the dining room.
- 9.23. The Deputy Headteacher will conduct a risk assessment for hot food and drinks and staff will receive appropriate first aid training to handle burns etc.

10. Kitchen Safety

- 10.1. Kitchen staff will have a list of all allergens and will avoid using them within the menu.
- 10.2. Where meals include allergens or traces of allergens, staff will use labels to denote which allergens consumers should be aware of.
- 10.3. The school will use reputable suppliers to source their produce, ensuring the quality of the food served is the same as they have promised to consumers.
- 10.4. The school will not be misleading with the food that they serve, and the labelling will accurately represent what is being eaten.

- 10.5. The Service Provider will keep a record of where their produce comes from and will be prepared to produce this record on demand by the environmental health officer.
- 10.6. Kitchen staff will withdraw any produce that has gone past their use by date.
- 10.7. All kitchen staff will be trained in food safety as part of their food hygiene training.
- 10.8. Staff will be aware of all the harmful bacteria that could cause serious illness if not treated and removed properly from food sources.
- 10.9. In events where suppliers recall produce due to reports of harmful levels of bacteria in stock, staff will remove all traces of the product from the school and ensure the headteacher is notified.
- 10.10. Staff will be aware of the 'danger zone' where microbial growth is stimulated - this are between the temperatures of 8°C and 63°C.
- 10.11. Kitchen staff will cook food until its core temperature has reached 70°C and remains that temperature for two minutes to minimise the risk of harmful bacteria being present in food.
- 10.12. Kitchen staff will check that fridges run at below 5°C at the beginning and end of the school day.
- 10.13. Kitchen staff will have an in-depth knowledge of the risks of cross contamination.
- 10.14. Colour-coded chopping boards and corresponding knives will be used for food preparation. The school uses the following colour-coded board and knife system:

Colour of chopping board and knife	Food group
Red	Raw meat
Yellow	Cooked meat/fish
Green	Salads and fruit
White	Bakery and dairy
Brown	Vegetables
Blue	Raw fish

11. Food Hygiene

- 11.1. The kitchen staff will receive food hygiene training as part of their induction, with at least one member of staff holding a formal food hygiene certificate which will be kept up-to-date.
- 11.2. Kitchen staff will partake in annual food hygiene refresher training.
- 11.3. Kitchen staff will keep food preparation areas to the highest standard of cleanliness by doing the following:
 - Cleaning before, during and after food preparation
 - Keeping a well-stocked supply of cleaning materials
 - Ensuring hand soaps and sanitizers are accessible and fully stocked
 - Ensuring all chopping boards are stored in a stand and are dry before using
 - Storing knives away from the reach of unauthorised personnel in a sanitised draw or stand
 - Washing cleaning cloths and towels at the end of the day and drying them before reuse
 - Storing cleaning cloths and towels in a sterile cupboard or draw
 - Not leaving food products out at room temperature for longer than is necessary
 - Storing any bags or personal belongings out of the kitchen to avoid foreign bodies entering the food preparation area
- 11.4. Food contact materials will come from reputable suppliers and will be safe for use by staff to package, store, prepare and cook food.
- 11.5. For the purpose of this policy, food contact materials include:
 - Packaging, eg cellophane wrap
 - Food processing equipment, eg a food blender
 - Cookware
 - Work surfaces
- 11.6. The school recognises the importance of food hygiene and will accommodate any member of staff who wishes to complete an official food hygiene certificate as part of their CPD, where possible.
- 11.7. Kitchen staff will wear suitable PPE when preparing food - the PPE will be free from tears, burns or holes. The following list indicates the suitable PPE the school uses:
 - Full body aprons
 - Hair/beard nets

- Latex gloves
 - Shoe covers
- 11.8. Kitchen staff will be informed by the head cook on how to properly stock a fridge, including the following procedure:
- Raw meat stored on the bottom shelf
 - Cooked meat on the middle shelf
 - Fruit and vegetables on the top shelf
- 11.9. Where stock requires more than one fridge, raw and cooked meat will be stored in separate fridges.
- 11.10. Kitchen staff will have high standards of personal hygiene, including washing hands in the following circumstances:
- Before and after preparing raw meat
 - Before and after preparing and cooking other food products
 - After using the toilet
 - After touching door handles, light switches or phones.
 - After coughing or sneezing
- 11.11. Kitchen staff will check the accuracy of their thermometers by using the boiling water test.
- 11.12. For the purpose of this policy, the boiling water test involves submerging the thermometer in boiling water and checking that the temperature reads 100°C +/- 1 degree.
- 11.13. The kitchen staff will keep an up-to-date food hygiene plan, in line with [Hazard Analysis Critical Control Point](#) (HACCP) principles.

12. Environmental health inspections

- 12.1. The head cook will be the key contact for the environmental health officer from the LA - being responsible for implementing any recommendations made to them.
- 12.2. The school will record the following information in an environmental health log book:
- Any identified hazards, eg a fridge running at a 6°C
 - How hazards were avoided, removed or reduced, eg turning the temperature of the fridge down
 - How any problems are rectified, eg reviewing the fridge's temperature regularly
 - How plans are checked for effectivity

- 12.3. The head cook will ensure all the necessary documentation is readily available for inspection for the environmental health officer, including their food hygiene plan and food hygiene record.
- 12.4. The school will have their food hygiene rating sticker in a visible location within the dining area or kitchen.
- 12.5. If the school scores less than a five on their hygiene rating sticker, they will implement any recommendations made by the environmental officer as a matter of top priority.
- 12.6. After each environmental health inspection, the school will display their new food hygiene rating sticker in place of the old one, irrelevant of the score.
- 12.7. The school will receive a letter after an inspection with 'notices' - the school will comply with the notices with immediate effect.

13. Monitoring and Review

- 13.1. This policy will be reviewed every 4 years by the Headteacher and Governing Body, or in light of any changes to relevant legislation.
- 13.2. The next scheduled review date for this policy is Summer 2026.
- 13.3. Any changes made to this policy will be communicated to catering providers, kitchen staff, parents and other stakeholders, where necessary.