Guide to activating
the heritage resource
in the SDGs

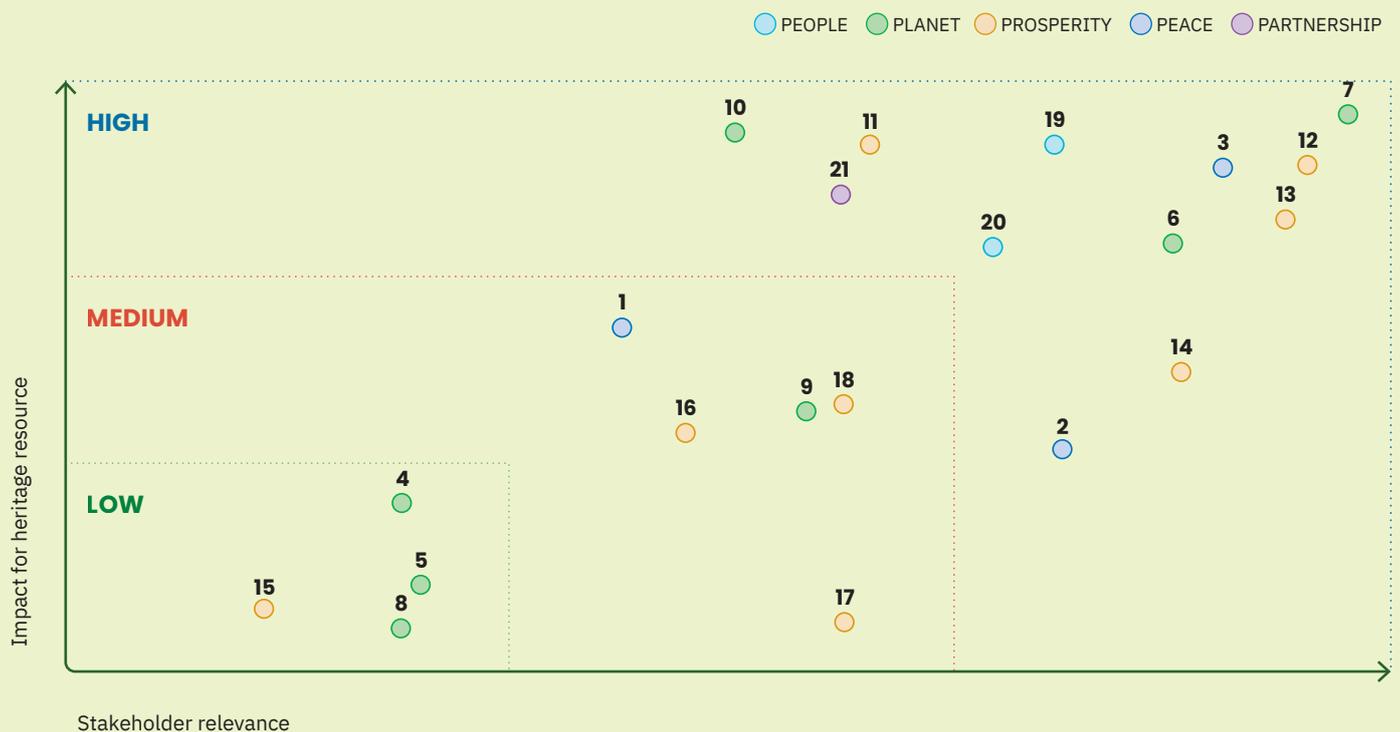Vol. 2
Urban green heritage

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Prioritising materiality issues

A materiality matrix allows us to see the relevance of our materiality
issues, for those in charge of managing the heritage resource as well as for
the various stakeholders.

Legend: ○ PEOPLE ○ PLANET ○ PROSPERITY ○ PEACE ○ PARTNERSHIP

Y-axis: Impact for heritage resource (HIGH, MEDIUM, LOW)
X-axis: Stakeholder relevance

MATERIALITY ISSUES			
1	Dissemination and awareness	11	Accessibility and inclusion
2	Training	12	Heritage conservation, protection and safeguarding
3	Public health	13	Employment and working conditions
4	Biodiversity	14	Sustainable economic management
5	Procurement of services	15	Sustainable land management
6	Circular economy and waste management	16	Equal opportunities
7	Sustainable management of water resources	17	Investment and funding
8	Sustainable management of equipment and fittings	18	Users and local community
9	Planet health	19	Ethical management, good governance and transparency
10	Energy transition and climate change	20	Citizen participation
		21	Public/private partnerships and collaborations

The plot, step by step

1. Once the person in charge of management and the various stakeholders have done the surveys set out in *Step 02 Defining priorities* to carry out the materiality analysis, the data obtained referring to the degree of relevance of the proposed relevant issues should be compiled.

2. The degree of importance is measured within a range of 1 to 5.

PRIORITY	AVERAGE
High	4-5
Medium	3-4
Low	1-3

3. We can average out[1] both scores, or consider that the assessment of the heritage resource's in-house team should have greater weighting against the results obtained by the stakeholders.

In our example giving a source for inspiration, we chose the average.

4. The table with all the data filled in would look like this:

DIMENSION	No.	MATERIALITY ISSUES	IMPACT HERITAGE RESOURCE	IMPORTANCE FOR STAKEHOLDERS	AVERAGE	PRIORITY
PEOPLE	1	Dissemination and awareness	3,3	3,8	3,5	MEDIUM
	2	Training	4,3	3,1	3,7	MEDIUM
	3	Public health	4,6	4,5	4,6	HIGH
PLANET	4	Biodiversity	2,8	2,9	2,8	LOW
	5	Procurement of services	2,8	2,5	2,6	LOW
	6	Circular economy and waste management	4,5	4,2	4,3	HIGH
	7	Sustainable management of water resources	4,9	4,8	4,9	HIGH
	8	Sustainable management of equipment and fittings	2,8	2,2	2,5	LOW
	9	Planet health	3,7	3,3	3,5	MEDIUM
	10	Energy transition and climate change	3,5	4,7	4,1	HIGH

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1. This average can be calculated with the "=AVERAGE()" function

DIMENSION	No.	MATERIALITY ISSUES	IMPACT HERITAGE RESOURCE	IMPORTANCE FOR STAKEHOLDERS	AVERAGE	PRIORITY
PROSPERITY	11	Accessibility and inclusion	3,8	4,7	4,2	HIGH
	12	Heritage conservation, protection and safeguarding	4,8	4,6	4,7	HIGH
	13	Employment and working conditions	4,8	4,3	4,5	HIGH
	14	Sustainable economic management	4,5	3,5	4,0	HIGH
	15	Sustainable land management	2,5	2,3	2,4	LOW
	16	Equal opportunities	3,4	3,2	3,3	MEDIUM
	17	Investment and funding	3,8	2,3	3,0	MEDIUM
	18	Users and local community	3,8	3,4	3,6	MEDIUM
PEACE	19	Ethical management, good governance and transparency	4,3	4,7	4,5	HIGH
	20	Citizen participation	4,1	4,1	4,1	HIGH
PARTNERSHIP	21	Public/private partnerships and collaborations	3,8	4,4	4,1	HIGH

NOTE

The program used to create this file was Microsoft Excel 365. In addition, it should be taken into account that the format printed in the guide was created by a design agency and each entity will have a different view point and decide on their own format. At the same time, the values and data obtained may be different from the example provided as a source of inspiration.

5. We set out below the values in the "Impact on the resource" and "Importance for stakeholders" columns, and on the menu bar we select "Insert" + "Chart" + "XY scatter".

6. To create the most attractive, visual scatter plot, we suggest doing the work manually:

- Write the title of the plot and the horizontal and vertical axes.
- Change the horizontal and vertical axes' value from 2 to 5.
- Identify the impact of each relevant issue.
- Relate the impact of each relevant issue with its corresponding dimension.
- Write the caption to identify each materiality issue.
- Draw a background mask to highlight the Low - Medium - High priorities.