

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.



MATERIALITY ISSUES			
1	Dissemination and awareness	12	Heritage conservation, protection and safeguarding
2	Training	13	Employment and working conditions
3	Public health	14	Sustainable economic management
4	Biodiversity	15	Sustainable tourism management
5	Procurement of services	16	Equal opportunities
6	Circular economy and waste management	17	Investment and funding
7	Sustainable management of water resources	18	Digital transformation
8	Sustainable management of equipment and fittings	19	Users and local community
9	Plant health	20	Ethical management, good governance and transparency
10	Energy transition and climate change	21	Citizen participation
11	Accessibility and inclusion	22	Public/private partnerships and collaborations

USEFUL SUGGESTIONS

- If you want to print this document it is in A4 format.
- Use Microsoft Office Excel to do the plot.
- Select the scatter plot to show the materiality matrix.

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 out¹both 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	4,9	4,7	4,8	HIGH
	2	Training	4,8	4,2	4,5	HIGH
	3	Public health	2,8	2,8	2,8	LOW
PLANET	4	Biodiversity	2,0	2,0	2,0	LOW
	5	Procurement of services	3,4	3,8	3,6	MEDIUM
	6	Circular economy and waste management	2,5	2,0	2,3	LOW
	7	Sustainable management of water resources	3,6	4,0	3,8	MEDIUM
	8	Sustainable management of equipment and fittings	3,0	2,5	2,8	LOW
	9	Plant health	2,1	2,2	2,2	LOW
	10	Energy transition and climate change	2,5	3,0	2,8	LOW

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	4,8	4,5	4,7	HIGH
	12	Heritage conservation, protection and safeguarding	4,8	4,7	4,8	HIGH
	13	Employment and working conditions	4,9	3,7	4,3	HIGH
	14	Sustainable economic management	4,2	4,2	4,2	HIGH
	15	Sustainable tourism management	4,3	4,4	4,4	HIGH
	16	Equal opportunities	3,7	4,7	4,2	HIGH
	17	Investment and funding	3,9	4,0	4,0	MEDIUM
	18	Digital transformation	3,2	4,1	3,7	MEDIUM
	19	Users and local community	3,1	3,7	3,4	MEDIUM
PEACE	20	Ethical management, good governance and transparency	4,7	3,1	3,9	MEDIUM
	21	Citizen participation	3,8	4,0	3,9	MEDIUM
PARTNERSHIP	22	Public/private partnerships and collaborations	4,1	4,3	4,2	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.