

MATURITY MAP

Use of social and human capital information to deliver better outcomes

Do you understand how your social and human capital supports the success of your organization? Have you assessed your social and human capital related impacts and dependencies, risks and opportunities to ensure you are acting on the most material ones? Do you have the information you need to understand the value of these assets and what impacts them?

The maturity map is designed to enable you to assess what you are currently doing and how you can advance to a leading position. It has been developed as a way to capture the different dimensions within social and human capital accounting.

	Limited inclusion of social and human capital in business strategy, decision making and disclosure	Moderate inclusion of social and human capital in business strategy, decision making and disclosure	Systematic inclusion of social and human capital in business strategy, decision making and disclosure
Assess – measure and value	<ul style="list-style-type: none"> Focus on own operations only. Social and human capital related impacts moderately understood, dependencies, risks and opportunities understood at a very high level. Measures based mainly on qualitative information with limited quantitative information. Consider value for shareholders only. 	<ul style="list-style-type: none"> Considers a small part of value chain eg direct suppliers and customers. Social and human capital related impacts broadly understood, with dependencies, risks and opportunities assessed over the short, medium and long term at a high level. Measures based on a mixture of qualitative and quantitative information. Consider value for shareholders with some consideration of other stakeholders. 	<ul style="list-style-type: none"> Considers all relevant parts of the value chain. Good understanding of a wide range of social and human capital related impacts, risks and opportunities and dependencies. These are assessed over short, medium and long term and at appropriate level eg entity / product / area and consider local context of impacts/dependencies. Measures consistent and comparable with financial capital where needed. A range of qualitative, quantitative and monetized information used, depending upon use, relevance and robustness. Considers the impacts on and of the organization; wide range of stakeholders inform assessment process.
Commit – set targets and update governance	<ul style="list-style-type: none"> Targets not set / very limited targets. Limited Board awareness and oversight of social and human capital related issues. 	<ul style="list-style-type: none"> Targets set relating to material impacts and dependencies some of which are linked to local/ regional/national factors. Board agendas include social and human capital related issues on ad hoc basis, including as a minimum as part of strategy and performance discussions. Training for Board and senior management undertaken to build capacity and close competence gaps. 	<ul style="list-style-type: none"> Transparent, time-bound, and context specific targets for all material impacts and dependencies. Baseline understood. Board actively considers and takes responsibility for social and human capital related issues. This responsibility filters down through the organization eg through incentivization schemes and budgeting. Board, senior leadership and finance team have necessary skills and training in this area. Alignment between targets for social, human and natural capital (including climate) with an understanding of any trade-offs.
Transform – update decision making, strategy and business models	<ul style="list-style-type: none"> Social and human capital information is used infrequently within decision making. Social and human capital considered separately and in isolation to other capitals. Social and human capital related risks not yet integrated into organization's overall risk management or strategy. 	<ul style="list-style-type: none"> Decision making includes social and human capital information on an ad hoc basis alongside financial and other capitals. Recognition of the links between different capitals, but little explicit analysis. Limited number of social and human capital related risks integrated into organization's overall risk management and strategy. Some involvement in efforts to address systemic social and human capital issues (eg diversity, equity and inclusion; modern slavery; and child labour) both domestically and internationally, including involvement of parts of value chain. 	<ul style="list-style-type: none"> Decision making includes social and human capital information alongside financial and other capitals as part of an integrated capitals approach. Social and human capital related impacts, risks and opportunities and dependencies are integrated into organization's overall risk management and strategy alongside other capitals, including use of scenario planning. Inclusion in risk appetite statements. Vocal advocacy for action to address systemic social and human capital issues and collaboration with peers and other stakeholders to achieve change including value chain.
Disclose – information for investors and wider stakeholders	<ul style="list-style-type: none"> Limited / no disclosure of social and human capital related impacts, dependencies, risks and opportunities in annual report and accounts. 	<ul style="list-style-type: none"> Disclosure of some social and human capital related impacts, dependencies, risks and opportunities in annual report and accounts 	<ul style="list-style-type: none"> Social and human capital disclosures are included in annual report and accounts in line with latest disclosure frameworks and vocal advocacy and input to development of emerging international frameworks. Verification / assurance of material disclosures.
	Beginner	Intermediate	Leader