NATURAL CAPITAL ACCOUNTING

Use of natural capital information to deliver better business outcomes

Do you understand how your natural capital supports the success of your organization? Do you have the information you need to understand the value of these assets and what impacts them?

MATURITY MAP

The maturity map is designed to enable you to assess what you are currently doing, and understand how you can develop your processes further. It has been developed as a way to capture the different dimensions within natural capital accounting.

Strategy	Limited inclusion of natural capital in business strategy and decision making	Moderate inclusion of natural capital in business strategy and decision making	Integration of natural capital in business strategy and decision making
Integration within decision making	Natural capital information is used infrequently within decision making and is not considered alongside financial and other capitals	 Decision making includes natural capital information on an ad hoc basis alongside financial and other capitals Recognition of the links between different capitals, but little explicit analysis 	 Decision making includes natural capital information alongside financial and other capitals Interdependencies between different capitals reflected in analysis and decisions
Appraisal scope	Focus on own operations onlyLimited scope of issues considered	 Considers a small part of value chain e.g. direct suppliers and customers Most obvious natural capital issues considered 	Considers all relevant parts of the value chainWide range of natural capital issues considered
Measure and value	 Based on qualitative information Considers value creation for shareholders only Information is collected manually and based on generic sources e.g. government databases 	 Based on a mixture of quantitative and qualitative information Considers valuation for shareholders with limited consideration of other stakeholders Information is collected through manual and automated processes and based on a mixture of generic and specific sources e.g. internal systems 	 Measures consistent and comparable with financial capital, including monetization Considers valuation for all significant shareholders, including wider society Information is collected as part of existing processes and data is specific and bespoke e.g. GIS (Geographic Information System)
Evaluate and apply	 Limited evaluation of performance of natural capital assets and liabilities Based on inputs and outputs e.g. tonnes of carbon 	 Ad hoc evaluation of performance of natural capital assets and liabilities Based on outputs and outcomes e.g. projected future cost of carbon emitted 	 Consistent evaluation of performance of natural capital assets and liabilities Based on outcomes and impacts e.g. social cost of carbon
	Beginner	Intermediate	Leader