

Contribution of cultural heritage resources to the 2030 agenda SDGs

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Abstract

Purpose – The 2030 Agenda and the sustainable development goals (SDGs) constitute a new global roadmap for all institutions and sectors of society. Therefore, thanks to the initiative of Club of Córdoba for the Unesco (CUCO), a nonprofit association, in collaboration with the University of Córdoba, the need to create a tool for heritage management has been identified to guide personnel responsible for cultural heritage resources in the implementation of SDGs. The goal of this universal guide is to raise awareness of the importance of cultural heritage resources being aligned with the 2030 Agenda and provide the keys to apply the SDGs in the day-to-day activities of the different institutions. This publication is part of the project of the Junta de Andalucía “The Guide to Action on a Heritage Resource on the SDGs” (GARPODS).

Design/methodology/approach – SDG Compass is a powerful tool for the application of the SDGs in the business field and therefore has been considered appropriate to create a guide for cultural heritage resources based on it. To this end, we have held meetings with experts in the heritage field (directors and managers of different heritage resources in the province of Córdoba) both individually and collectively. Surveys have also been carried out on different interest groups (managers, employees, suppliers, visitors) which in turn have made it possible to provide an interdisciplinary nature to the sample and the results.

Findings – With the completion of this work, it has been proven that cultural heritage resource managers lack the necessary knowledge and resources to implement the SDGs in their management. Therefore, the proposed guide will be a practical tool that will allow all heritage resources to incorporate the SDGs into their management.

Originality/value – The tool proposed in this work, although it based on the SDG Compass methodology, aims to go beyond the business sphere and adapt to heritage resources so that they can apply the SDGs in their management. This work is ongoing and the full guide will be presented in February 2024.

Keywords Agenda 2030, Sustainable development, Cultural heritage resources, SDG Compass

Paper type Research paper

Introduction

With the adoption of the 2030 Agenda on September 25, 2015 at the United Nations General Assembly, a transformative vision was established to achieve balance in three dimensions: economic, social and environmental. This agenda is contained in the final document “Transforming Our World: The 2030 Agenda for Sustainable Development” [1]. It acknowledged for the first time the role of culture in sustainable development. Its 17 goals and 169 targets, global in scope and universally applicable, became the guide for decision-making in all signatory countries [2].

Since then, two concepts have gained importance and significance: “sustainability” and “sustainable development.” The former can be defined as the set of development characteristics that ensure current needs are met without compromising the needs of future generations.

This concept, which originates from the natural sciences, can be difficult to understand in the culture sector, in which this type of terminology is generally not applied and there is usually a vision aimed more toward the past than the future (REDS, 2021a, b). However, the culture field must learn to integrate it and appropriately utilize this approach.



Sustainable development is understood as *the use and enjoyment of natural resources in a manner that achieves the economic and social development of human populations, while ensuring the maintenance and preservation of those resources for future generations* [3].

This concept offers new possibilities for interacting with the world at a global level, and it cannot be understood without culture. However, not everyone understands this relationship. Culture is part of our lives, and it shapes our being in all areas: values, convictions, human expressiveness and creative capacity. These are the foundation on which society and everything else is built (REDS, 2021a, b, p. 18).

Hence, cultural aspects play an essential role in the success of the 2030 Agenda. Cultural rights, heritage, diversity and creativity are central components of human and sustainable development (UCLG, 2018, p. 4).

Currently, the so-called Decade of Action has been declared, that is, there are less than 10 years left to achieve the implementation of sustainability and the previously mentioned goals in all sectors, including culture and its heritage resources. Therefore, in 2019, UN Secretary General Antonio Guterres appealed to all spheres of society to mobilize at three levels: global, local and private (UCLG, 2018, p. 35).

Hence, the success of the sustainable development goals (SDGs) depends largely on the action and collaboration of all actors. Therefore, through culture and heritage resources, a call is made to all actors to apply their creativity and innovation to solve the challenges facing sustainable development.

Thanks to the initiative of Club Unesco Córdoba (CUCO), a nonprofit association, in collaboration with the University of Córdoba, the creation of a universal tool has been proposed that will be a guide for all material cultural heritage resources and provide the knowledge of the keys and steps to follow for the 2030 Agenda. Thus, it will help and contribute toward addressing the great global challenges from local action.

From this cultural perspective, the integration of the SDGs is a challenge, as the content of the 2030 Agenda in relation to culture is weak. However, its implementation will enable various entities to make progress in terms of sustainable development in a tangible manner, both by helping minimize negative impacts and by maximizing positive ones in all differentiated dimensions, known as the 5Ps [4]:

- (1) *People*: SDG 1, SDG 2, SDG 3, SDG 4 and SDG 5 [5]. This dimension seeks to end poverty and hunger in all their dimensions as well as ensure dignity and equality for all people.
- (2) *Planet*: SDG 6, SDG 12, SDG 13, SDG 14 and SDG 15 [6]. The purpose of these goals is to protect natural resources and combat climate change to ensure a decent planet for future generations.
- (3) *Prosperity*: SDG 7, SDG 8, SDG 9, SDG 10 and SDG 11 [7]. The 2030 Agenda seeks a better world in which everyone has access to productive and fulfilling lives through economic, technological and social progress.
- (4) *Peace*: SDG 16 [8]. Peace and justice are indispensable for achieving the goals of the 2030 Agenda, which seeks to build fair and inclusive societies.
- (5) *Partnership*: SDG 17 [9]. To implement the 2030 Agenda, it will be essential to mobilize resources and promote cooperation mechanisms and partnerships at all levels.

Along with this, it is intended to evaluate the current impact of tangible cultural heritage resources, set realistic short-, medium- and long-term goals, create an action plan consistent with those goals and communicate these results through progress reports.

The importance of culture and heritage

As shown in the introduction, the concept of sustainable development offers new possibilities for interacting with the world, which are fundamental at a global level and cannot be understood without including culture and heritage, which are part of our lives, shape our being in all areas and constitute the basis on which society is built.

As Jyoti Hosagrahar, Deputy Director of UNESCO's World Heritage Centre, says, "*Culture is who we are, and what shapes our identity. Placing culture at the heart of development policies is the only way to ensure a human-centred, inclusive, and equitable development*" [10].

Although the terms culture and heritage do not appear as a specific objective of the 2030 Agenda, there are references. For example, the preamble states, "*We acknowledge the natural and cultural diversity of the world and recognize that all cultures and civilizations can contribute to, and are crucial enablers of, sustainable development*" (UCLG, 2018, p. 4). Article 36 states, "*We pledge to foster intercultural understanding, tolerance, mutual respect, and an ethic of global citizenship and shared responsibility. We acknowledge the cultural diversity of the world and recognize that all cultures and civilizations can contribute to, and are crucial enablers of, sustainable development*" [11].

Also worth noting are the following goals [12]:

- (1) SDG 4. Quality Education. Target 4.7. By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and nonviolence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.
- (2) SDG 8. Decent work and economic growth. Target 8.9. By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products.
- (3) SDG 11. Sustainable cities and communities. Strengthen efforts to protect and safeguard the world's cultural and natural heritage. Target 11.4. Redouble efforts to protect and safeguard the world cultural and natural heritage.
- (4) SDG 12. Responsible consumption and production. Target 12.b. Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products.

Thus, the 2030 Agenda shows a broader vision about culture that includes its role in sustainable development through cultural and natural heritage, creative industries, local culture and products, creativity and innovation, native communities, local materials and cultural diversity. It also acknowledges the importance of engaging communities with their knowledge to achieve sustainable development. Heritage, therefore, is a driving force that contributes directly to economic, environmental and social benefits as well as a tool that enhances the effectiveness of development programs. In other words, it plays an essential role in the success of the 2030 Agenda, with cultural rights, heritage, diversity and creativity being central components of human and sustainable development (UCLG, 2018, p. 4).

The 17 SDGs and their 169 targets under the Ten Principles of the Global Compact, based on human rights, labor standards, the environment and anti-corruption, aim to resolve sustainability imbalances in the economy, society and environment. Consequently, they provide several opportunities for the cultural and heritage sector (REDS, 2021a, b, pp. 15–21):

- (1) They produce a new vision of the world that enables its understanding by adjusting to the new demands of the current context.

- (2) They make it possible to identify new potential audiences and develop inclusive and transformative policies.
- (3) They enable the creation of novel services through innovation, experimentation, and research as well as knowledge production.
- (4) They aid in the search for new funding strategies. Any future initiative seeking public or private funding may well have to show its alignment with and contribution to the SDGs.
- (5) They promote partnership work, with partners from different disciplines collaborating on shared interests.

Additionally, the heritage and culture sector also contributes to the SDGs through a reciprocal interaction (REDS, 2021a, b, p. 21):

- (1) It is useful to adopt a comprehensive vision of sustainable development, in which everything is interconnected.
- (2) It drives transformation toward the core values and lifestyles outlined in the SDGs.
- (3) It helps to design the processes of narrative change.
- (4) It is an instrument of social and citizen cohesion, with a key role in fighting against poverty, exclusion and inequalities, preserving the natural environment and designing inclusive cities.
- (5) It promotes the formation of critical citizens with the required knowledge, skills and motivation to contribute to the achievement of the SDGs.

In short, it is possible to distinguish several ways in which the cultural and heritage sector is able to contribute to a more sustainable society and world (REDS, 2021a, b, p. 26):

- (1) Sustainable cultural management, improving the daily actions and activities performed in cultural heritage resources.
- (2) Integrating the 2030 Agenda framework for action and sustainable approach into the essence of the resource.
- (3) Introducing in its contents the multiple issues addressed by the SDGs and supporting their knowledge and communication.
- (4) The conservation of cultural and natural and tangible and intangible heritage. Within the framework of sustainable development, heritage includes forests, landscapes and the preservation of collective memory.

There is a fundamental relationship between culture, heritage and sustainability, and the first two concepts are transversal axes of the third. In this regard, it is interesting to consult works such as those by ICOMOS and UNESCO, among other institutions, which stand out for the work they perform in the implementation of sustainable development, which highlights the role of culture and heritage as driving forces of sustainability: *European Cultural Heritage Green Paper* (ICOMOS, 2021a, b, c), *Cultural Heritage and Climate Action* (ICOMOS, 2021a, b, c), *The Future of Our Pasts: Engaging cultural heritage in climate action* (ICOMOS, 2019), *Global Report on Culture for Sustainable Urban Development* (UNESCO) and *Heritage and the Sustainable Development Goals: Policy Guidance for Heritage and Development Actors* (ICOMOS, 2021a, b, c).

The culture sector has a certain importance in the field of development policies, and its industries and heritage resources may represent sources of very relevant dynamism.

Moreover, its indirect impacts on other sectors or activities, such as tourism, must be considered, which would not be possible without public cultural policies to support the conservation of cultural heritage with a broad vision or the contribution of the cultural sphere to issues such as public safety and the recovery and use of public space ([Martinell Sempere, 2015](#), p. 65).

The relationship between the cultural system and its natural environment, which is of great mutual influence, affecting the values and forms of both, should be considered as well. The climate emergency has posed a global problem whose various threats also affect cultural life in all its dimensions, but mainly in the field of cultural heritage. Awareness of this interdependence should help mobilize the sector to actively intervene in safeguarding and protecting natural and heritage assets to ensure their preservation for future generations ([Martinell Sempere, 2020](#), p. 132).

Additionally, the contribution of heritage to sustainable human development is very important, since the protection of cultural assets, both natural and tangible, may be considered an intrinsic contribution to human well-being. However, in addition to this value for present and future generations, heritage can contribute significantly to sustainable development in its various dimensions, as it is an evolving resource that supports identity, memory and a sense of belonging and plays a fundamental role in achieving sustainable development.

Over the past decades, statistics, indicators and data about the culture sector have underscored that this can be a powerful driver for development, with social, economic and environmental impacts throughout the community. The contribution of the culture sector to the economy and to poverty alleviation is particularly relevant. Cultural heritage, cultural and creative industries, sustainable cultural tourism and cultural infrastructure may be useful as strategic tools for income generation, particularly in developing countries, given their rich cultural heritage and sizeable labor force. Many cities today use cultural heritage and cultural events and institutions to enhance their image, stimulate urban development and attract visitors and investment.

Culture-led development also includes intangible benefits, such as greater social inclusion and sense of belonging, resilience, innovation, creativity and entrepreneurship for individuals and communities, and the use of local resources, skills and knowledge.

In the introduction, the existence of the Decade of Action was mentioned, inaugurated during a meeting of world leaders held in September 2019 to learn about the progress and evolution of the 17 SDGs. As a conclusion to this meeting and based on the results of the *UN Global Compact Progress Report* and the *UN Global Compact-Accenture Strategy CEO Study*, it was determined that in the 10 years until 2030, the active commitment of all social agents and institutions would be key to achieving the SDGs.

Culture and heritage are essential for this, and their importance lies in the necessary participation of all groups to achieve sustainable development and understand its transcendence. Moreover, strategies aimed at fulfillment of the 2030 Agenda must integrate a cultural dimension. Hence, cooperation programs may be promoted and participation can be encouraged ([UCLG, 2018](#), p. 30).

Those institutions that do not integrate the objectives of the 2030 Agenda into their strategies will find their feasibility very difficult in the medium and long term, for they will be left behind in all sustainability objectives and the major universal criteria, such as the 17 SDGs, which have become a priority demand of interest groups.

In conclusion, it is necessary to emphasize that culture and heritage contribute transversally to each of the five fundamental aspects of sustainable development: people, planet, prosperity, peace and partnerships. In turn, the economic, social and environmental dimensions of sustainable development help promote the safeguarding of cultural heritage

and foster creativity, and some objectives may be achieved more effectively through culture (UNESCO, 2020, p. 12).

Tool: guideline for action on cultural heritage resources

Given the important role played by cultural heritage in all areas of sustainable development, the aim is to provide a practical tool for action, a guideline allowing cultural heritage resources to incorporate sustainability criteria into their scope of action in addition to creating managerial awareness of and involvement in the responsibility and capacity they have to become engaged in the common goal of the 2030 Agenda and its SDGs, which have become an external demand in which everyone must collaborate.

This tool arises from the need for a practical document with simple and accessible language, focused on cultural heritage and those people and entities that manage it. The aim is to create an open and dynamic tool that may be adapted to the characteristics and experience of the resource.

The implementation of the 2030 Agenda requires a systematic and balanced integration of the social, economic and environmental dimensions throughout the domestic and international policy cycle. In this regard, the importance of influencing all levels of government (regional, national, autonomous and local) has always been highlighted. This way, the declaration recognizes the role of local and municipal actors in planning, implementation and accountability for the fulfillment of the SDGs. Hence, within the framework of the European Union, it has been stated that *“it is the responsibility of the Union and its Member States, within the framework of their respective competences, to promote a transformative agenda for sustainable development at national, regional, and global levels, urging the Commission to develop a strategy to reflect the 2030 Agenda in all EU internal and external policies”* (Government of Spain, 2018, p. 118).

As mentioned earlier, the basis for this work is the *United Nations SDG Compass* guideline, which shows the five phases to be followed to adjust or align the course of different entities toward sustainable development, depending on the roles they play. This document is the guideline “par excellence” for business action in sustainability, prepared by the World Business Council for Sustainable Development (WBCSD), Global Reporting Initiative (GRI) and UN Global Compact (United Nations Global Compact) and providing companies with the necessary guidelines to align their strategies with the SDGs and measure their impact on them.

As previously mentioned, this guideline is intended for the business sector, and its implementation outside of it can be difficult. Hence, adapting this valuable guideline to cultural heritage, with its own characteristics and specificities regarding ownership and management, which may differ widely from the circumstances of the business sector, is a great challenge.

The five steps included in the SDG Compass methodology are discussed next, which is also outlined in [Figure 1](#).

Step 01. Commitment (understanding the SDGs)

To implement the SDGs in a cultural heritage resource, it is essential to incorporate the values and principles of sustainable development into the essence of the institution. If all managers and employees understand and internalize them, the road ahead will be easier.

Therefore, it is proposed to create a sustainability working group to lead the project, composed of personnel who are familiar with or trained in the SDGs of the 2030 Agenda to understand the benefits and opportunities of the heritage resource in terms of the SDGs. Additionally, they must consider current legislation applicable to the cultural heritage

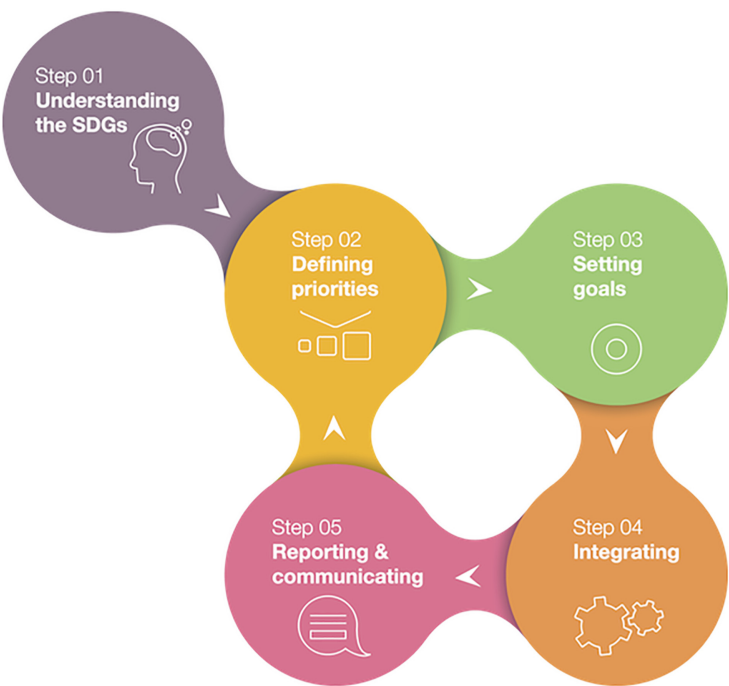


Figure 1.
Steps established by
SDG compass of the
United Nations

Source(s): SDG Compass

resource in question, as it must meet internationally recognized minimum standards and respect universal rights, regardless of size, sector or place of operation.

To exemplify each of the steps in the guide, the practical case of the Villanueva de Córdoba Local History Museum (Córdoba, Spain) will be followed, a cultural heritage resource located in on old railway station. This institution is small in size, and it only has two workers; therefore, both will be part of the work group. To do this, they will carry out complementary training on SDGs taught by CUCO.

Step 02. Defining priorities

Before starting, it is necessary to identify the status of the heritage resource in relation to the SDGs. This will lead us to identify objectives to be met and possible actions to be performed. It is time to differentiate the positive, negative, actual, potential, direct and indirect impacts produced by the activity of the cultural heritage resource as well as determine the performance indicators to be used.

“Impacts” refer to the contribution of the entity to the different SDGs and, for this, it is necessary to begin by identifying the material aspects of the cultural heritage resource and show its effect or relevance in a materiality matrix. In other words, we must differentiate the management issues of the heritage resource according to their relevance, from the highest to the lowest priority, and thus devise a strategy for action accordingly. These material issues or important aspects for management must consider the five dimensions outlined above: people, planet, prosperity, peace and partnerships.

Therefore, to identify materiality issues, a list of issues that influence the management of the heritage resource must first be established, divided into the five dimensions mentioned

above. And after that, they are ordered according to their priority, taking into account the opinion of managers and interest groups (groups that have a relationship with the resource in question).

The guide proposes the following indicators for our guideline, which are considered universal for all material cultural heritage resources:

People dimension

- (1) Communication and sensitization: The capacity of the heritage resource to promote activities that educate and bring culture to all audiences.
- (2) Training: All actions performed to encourage employees and other groups to continue growing and acquiring skills in all necessary areas.
- (3) Public health: Actions to ensure the health and safety of visitors.

Planet dimension

- (1) Environmental awareness: Environmental awareness actions performed by the heritage resource both externally and internally.
- (2) Contracting services: Relationship with other entities and organizations that offer services to the cultural heritage resource.
- (3) Circular economy and waste management: A production and consumption model implying less waste generation and promoting its reuse and recycling.
- (4) Sustainable management of water resources: Capacity of the cultural heritage resource to use water resources responsibly, favoring environmental protection.
- (5) Energy transition and climate change: Actions ensuring renewable energies and better energy efficiency of the heritage resource, thus supporting the fight against climate change.

Prosperity dimension

- (1) Accessibility and inclusion: The possibility for people with disabilities or at risk of social exclusion to access, understand and interact with the heritage resource.
- (2) Heritage conservation, protection and safeguarding: Actions performed to protect and safeguard cultural heritage in a responsible and sustainable manner.
- (3) Employment and working conditions: Creation of employment contracts that follow all the rules of current legislation and reflect actions that allow employees to reconcile family and professional life.
- (4) Sustainable economic management: Ability to manage the economy in a responsible and feasible manner, achieving good economic performance and outcomes.
- (5) Sustainable tourism management: Encouraging tourism activity to consider the existing economic, social and environmental repercussions in the community of origin, trying to meet its needs in a sustainable manner to cause the least possible harm to the environment, and enhancing positive impacts in all areas.
- (6) Equal opportunity: The interests, needs and priorities of all people without distinction are acknowledged and addressed.

- (7) Investment and financing: Seek economic resources and financing that do not come from the usual means.
- (8) Digital transformation: Application of technological means in all areas of the heritage resource, both in administration and exhibition space.
- (9) Users and local community: Participation in community activities alongside citizens near the heritage resource.

Peace dimension

- (1) Ethical management, good governance and transparency: Existence of good moral principles, with actions comprising social, environmental and justice aspects.
- (2) Citizen participation: The possibility for citizens to become involved in the decision-making procedures of the heritage resource, in aspects that may affect their interests or those of the community.

Partnerships dimension

- (1) Public-private partnerships and collaborations: The need to establish links and collaborations with other entities, both in the public and private spheres.

Each of these materiality issues has a direct impact on a specific SDG, as shown [Table 1](#).

As can be observed in [Figure 2](#), the set of materiality issues has the greatest overall impact on SDGs 8, 11 and 12:

These materiality issues must be reviewed. In other words, participation is important to create a matrix reflecting the opinions of all actors related to the material cultural heritage resource, namely, managers and interest groups (employees, neighbors, tourists, suppliers and related associations). Consultations may be performed through different means.

Following the practical example of the Villanueva de Córdoba Local History Museum, to find out what their materiality issues were, they took the list provided by the guide and carried out surveys set to their interest groups (suppliers, visitors and staff of the Villanueva de Córdoba City Council). Based on the responses, and together with their assessments, the aforementioned materiality matrix was prepared, which allowed them to differentiate which aspects are more or less important for the management of said heritage resource, which will then help to establish an effective action plan.

The materiality matrix model corresponds to [Figure 3](#), which shows how the issues are differentiated into critical, priority or relevant, with the former being the most important in the opinion of the respondents and the latter, the least important.

Step 03. Setting objectives

Planning is very important, and in this phase, realistic objectives must be established with deadlines to achieve them. It is important to highlight the commitment to an “outside-in” approach that will highlight the contribution of local actions to global plans, showing that everything is interconnected and therefore justifying that actions are aligned with sustainability. Hence, a transversal exercise must be carried out between the goals and strategic objectives of the 2030 Agenda with the relevant issues and materiality matrix.

Based on the above, the creation of an action plan is proposed for the short (1–3 years), medium (3–5 years) and long term (more than 5 years). Each action must be accompanied by an objective, a person in charge, an execution time and a performance indicator.

			Contribution of cultural heritage resources
Dimensions	Issues	SDG	
People	1 Communication and sensitization	<i>SDG 4.</i> Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	869
	2 Training	<i>SDG 4.</i> Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	
	3 Public health	<i>SDG 3.</i> Ensure healthy lives and promote well-being for all at all ages	
Planet	4 Environmental awareness	<i>SDG 12.</i> Ensure sustainable consumption and production patterns	
	5 Contracting services	<i>SDG 12.</i> Ensure sustainable consumption and production patterns	
	6 Circular economy and waste management	<i>SDG 12.</i> Ensure sustainable consumption and production patterns	
	7 Sustainable management of water resources	<i>SDG 6.</i> Ensure availability and sustainable management of water and sanitation for all	
	8 Energy transition and climate change	<i>SDG 13.</i> Take urgent action to combat climate change and its impacts	
Prosperity	9 Accessibility and inclusion	<i>SDG 10.</i> Reduce inequality within and among countries	
	10 Heritage conservation, protection and safeguarding	<i>SDG 11.</i> Make cities and human settlements inclusive, safe, resilient and sustainable	
	11 Employment and working conditions	<i>SDG 8.</i> Promote sustained, inclusive, and sustainable economic growth, full and productive employment and decent work for all	
	12 Sustainable economic management	<i>SDG 8.</i> Promote sustained, inclusive and sustainable economic growth, full and productive employment, and decent work for all	
	13 Sustainable tourism management	<i>SDG 10.</i> Reduce inequality within and among countries	
	14 Equal opportunity	<i>SDG 8.</i> Promote sustained, inclusive and sustainable economic growth, full and productive employment, and decent work for all	
	15 Investment and financing	<i>SDG 11.</i> Make cities and human settlements inclusive, safe, resilient and sustainable	
	16 Digital transformation	<i>SDG 9.</i> Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	
	17 Users and local community	<i>SDG 11.</i> Make cities and human settlements inclusive, safe, resilient and sustainable	
Peace	18 Ethical management, good governance and transparency	<i>SDG 16.</i> Promote peaceful and inclusive societies	
	19 Citizen participation	<i>SDG 16.</i> Promote peaceful and inclusive societies	
Partnerships	20 Public-private partnerships and collaborations	<i>SDG 17.</i> Revitalize the global partnership for sustainable development	
Source(s): Authors' own elaboration			Table 1. Materiality issues for cultural heritage resources and their main impact on the SDGs

Regarding this, it is advisable to perform a prior diagnosis considering which aspects are more advanced in terms of sustainability and which should be strengthened. In this exercise, we must determine which issues are a priority and which are easier to achieve in the short and medium term, establishing realistic objectives.

Indicators are one of the most relevant aspects when creating an action plan, as they allow us to establish a measurable starting point. These may be qualitative (performed: yes or no) or quantitative (quantity and percentage). The important point is that they show our progress in sustainability, i.e., they must be measurable and identifiable over time.

Figure 2.
General impact of
materiality issues on
the SDGs

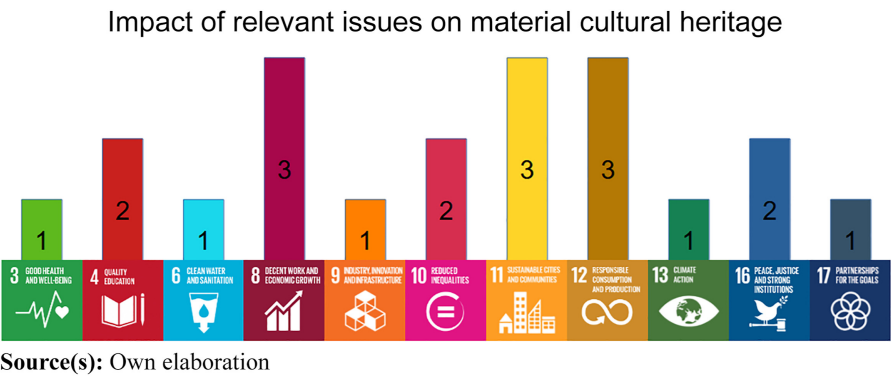
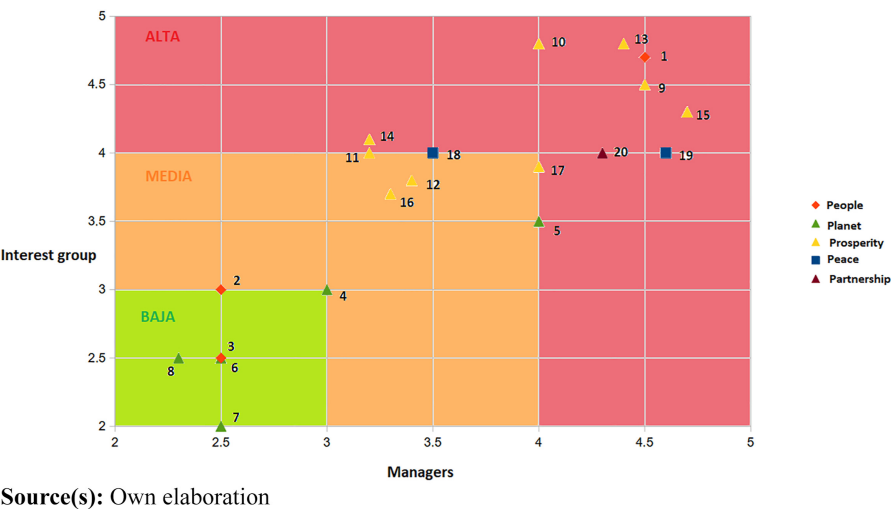


Figure 3.
Example of materiality
matrix



Although there are global indicators used by entities and companies worldwide, they may be difficult to apply in the case of cultural heritage resources or, at the very least, it may be necessary to contract external services to perform this type of measurement [13]. Therefore, we are working on the creation of indicators that can be universally used for all tangible cultural heritage resources and are easily measurable and identifiable for managers so that they can use them autonomously, which is one of the objectives of our guide.

As an example, the proposals are presented in [Table 2](#).

Step 04. Integration

For the successful achievement of the entire action plan, it is of vital importance to have active leadership that favors the major organizational change to be implemented in the cultural heritage resource from the management, showing the ambitions for sustainability in the vision, mission and values statements of the heritage resource at all times.

In turn, it will be necessary to raise awareness among and educate and train all workers toward sustainability because if the 2030 Agenda is understood and assimilated, it will be much easier to implement the proposed action plan.

			Contribution of cultural heritage resources
Issues	Quantitative indicators	Qualitative indicators	
1. Communication and sensitization	<ul style="list-style-type: none"> - No. of outreach and education activities performed in the last year - No. of communication channels - No. of people who have attended the activities performed in the last year - Percentage of participation in activities according to vacancies offered - No. of publications (articles, books, etc.) published in the last year - No. of monthly publications in social media - No. of visits to the heritage resource 	<ul style="list-style-type: none"> - Do you have or participate in any plan or strategy for communication and education in the cultural heritage resource? If yes, indicate which one(s) and provide a brief description (name, objectives, timing, etc.) - Are these activities aimed at innovating content and experience? - Have there been any acknowledgments, mentions or awards? If yes, indicate which one(s) 	871
10. Heritage conservation and innovation	<ul style="list-style-type: none"> - Number of activities and actions dedicated to the conservation, protection, and safeguarding of the heritage resource 	<ul style="list-style-type: none"> - Do you have or participate in any plan or strategy to ensure the conservation, protection and/or safeguarding of the cultural heritage? If yes, indicate which one(s) and provide a brief description 	
Source(s): Own elaboration			Table 2. Proposals of indicators

On the other hand, creating and having our own tools that enable us to execute the proposed actions will be of paramount importance, e.g., with the creation of roadmaps or integration protocols, timelines, etc. Likewise, good planning is essential for the success of the action plan and achievement of all objectives.

At the same time, partnerships with the private sector, civil society, heritage leaders and governments will be a priority, as sustainability cannot be managed in isolation.

Step 05. Reporting and communication

The final step is to show our achievements and their degree of alignment with the SDGs, so that we can analyze the before and after, thus verifying our progress.

The importance of publishing lies in the fact that it is the only way to be accountable for our indicators and reflect the process of the social responsibility strategy of the heritage resource. While sustainability reporting was originally considered a tool to build trust and enhance reputation, it has now become a strategic instrument to support sustainable decision-making processes, stimulate organizational development, drive improved performance, engage with interest groups and attract investment [14].

In this regard, it is necessary to opt for a progress report that represents an added value compared with sustainability reports and implies the commitment of the cultural heritage resource to move forward, not only by providing a sustainability diagnosis but also by taking actions to minimize negative impacts and maximize positive ones as well as identifying the necessary steps to make progress.

There is no universal standard for reports; what is important is to show the progress made in contributing to the achievement of the SDGs with actions and data. Nevertheless, it is possible to identify a series of basic contents:

- (1) Contextualization of the heritage resource: Name, location, ownership and all information considered basic to know the institution.
- (2) Ethical foundations and good governance (SDG 16: Peace, justice and strong institutions and SDG 17: Partnerships for the goals): Charter of the commitment, mission, vision and values of the heritage resource. In addition, the functions in each of the institution's management points should be specified.
- (3) Interest group analysis: Interest groups are identified and their degree of participation is determined.
- (4) Material aspects: Here, the list of the materiality issues of the heritage resource ordered according to their importance in the materiality matrix and its development method may be referenced.
- (5) Action plan and results: The actions proposed to cover the material aspects in all dimensions (SDGs 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15), their scope, and the results and objectives obtained will be shown to highlight the commitment to sustainability and the progress achieved.

By following these five briefly developed steps, it will be possible to create a sustainable action plan that will allow cultural heritage resources to align with the SDGs and, therefore, with the United Nations 2030 Agenda, succeeding to engage institutions with the current global situation.

Conclusions

As we have shown, the 2030 Agenda is a document that reflects the consensus between governments and different actors to achieve sustainable development, offering a transformative vision of the economy, society and environment. It represents a shared responsibility and involves all people, institutions and sectors, constituting the new global guideline. Therefore, it requires the action of all actors in society, with special involvement, as it cannot be otherwise, of culture and heritage professionals.

Cultural heritage resources are part of the environment and, therefore, must be committed to the needs of the planet. This is especially important currently, the final stretch to achieve the implementation of sustainability and the aforementioned objectives. Clearly, action at all levels and by all sectors is essential to achieve success in this enormous venture.

It is necessary to emphasize the need to perform intense awareness-raising and sensitization work, both inside and outside the various institutions, to enable managers, employees and users of heritage resources to learn about the values of sustainable development. Everyone must be committed to sustainability and its benefits, which will only be achieved with adequate knowledge of the mission, vision, and values of the 2030 Agenda.

The first steps are difficult, and the achievement of this guide has been a challenge, since there is nothing similar about heritage. Therefore, based on the results obtained throughout the research process performed with specialists in the field, the great need has been identified for having a simple and visual tool aimed at cultural heritage resources to guide their managers and all their employees in the easy and immediate integration of the essence of the SDGs, based on the *SDG Compass* of the United Nations for the business sector, the source of inspiration for this project. Thus, this guide joins many other ongoing projects, such as those undertaken by UNESCO, ICOMOS, REDS (Spanish Network for Sustainable Development) and UCLG (United Cities and Local Governments), contending that without culture there is no

sustainable development and revaluing heritage as a driving and facilitating actor to achieve the SDGs of the 2030 Agenda as well as an instrument that improves the effectiveness of development programs.

Thanks to this guide, heritage resource managers will be able to incorporate SDGs into their management. They will only have to follow the action plan that is indicated step by step and that, although based on *SDG Compass*, follows its own guidelines adapted and designed for heritage resources.

Furthermore, to ensure that the proposed actions are encompassable for heritage resources, the entire process has been consulted with experts in the field previously (directors, managers, workers). Likewise, the guide, which as mentioned above aims to be clear, precise and easy to execute, will incorporate examples on how to carry out each of the steps, through tables and models to follow.

Throughout this process, heritage resources will discover the great benefits they can obtain by incorporating sustainability, such as more efficient and planet-friendly management, contributing to more sustainable tourism, obtaining financing and extra economic aid, union of synergies and collaboration with other entities that enrich the actions to be carried out and a long etcetera.

As previously mentioned, the challenge of sustainability is enormous, and it is necessary to promote greater involvement of all sectors, including the culture sector and its heritage resources, with these being basic and transversal axes, to achieve sustainable development for our communities, countries, and, therefore, globally.

Notes

1. United Nations General Assembly (A/RES/70/1): Resolution adopted by the General Assembly on September 25, 2015: Transforming Our World: The 2030 Agenda for Sustainable Development.
2. United Nations General Assembly (A/RES/70/1): Resolution adopted by the General Assembly on September 25, 2015: Transforming Our World: The 2030 Agenda for Sustainable Development. Article 21.
3. RAE Dictionary: <https://dej-enclave2.rae.es/lema/desarrollo-sostenible>. Accessed: 08/27/2022.
4. SDG Compass: *A Guide for Business Action on the SDGs*, available at: https://sdgcompass.org/wp-content/uploads/2016/06/SDG_Compass_Spanish-one-pager-view.pdf, p. 4.
5. SDG 1 (No poverty), SDG 2 (Zero hunger), SDG 3 (Good health and well-being), SDG 4 (Quality education) and SDG 5 (Gender equality).
6. SDG 6 (Clean Water and Sanitation), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), SDG 14 (Life Below Water) and SDG 15 (Life on Land).
7. SDG 7 (Affordable and clean energy), SDG 8 (Decent work and economic growth), SDG 9 (Industry, innovation and infrastructure), SDG 10 (Reduced inequalities) and SDG 11 (Sustainable cities and communities).
8. SDG 16 (Peace, justice and strong institutions).
9. SDG 17 (Partnerships for the Goals).
10. UNESCO: <https://es.unesco.org/courier/april-june-2017/cultura-elemento-central-ods>. Accessed August 9, 2022.
11. United Nations General Assembly (A/RES/70/1): Resolution adopted by the General Assembly on September 25, 2015: Transforming our world: the 2030 Agenda for Sustainable Development.
12. United Nations: <https://www.un.org/sustainabledevelopment/es/objetivos-de-desarrollo-sostenible/>. Accessed August 27, 2022.

13. For example, GRI, B-Corp, Economy for the Common Good, SABS or Culture 2030 indicators.
14. SDG Compass: *A Guide for Business Action on the SDGs*, available at: https://sdgcompass.org/wp-content/uploads/2016/06/SDG_Compass_Spanish-one-pager-view.pdf, p. 26.

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Further reading

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