

## **ESS' approach to assessing impact through theory of change**

As committed to in our Strategy 2026-2031 we evaluate both the impact of our work and the effectiveness of how we work.

For each of our major investigations and analytical projects that require action by a public authority to improve the situation, we will prepare a theory of change to explain how the actions taken by ESS are expected to contribute ultimately to improved environmental outcomes.

Each theory of change will set out the required improvements to environmental law and regulation, the chain of events that is expected to result in improvements, any key assumptions that underpin our theory of change and the wider context. Each theory of change will also identify specific indicators that ESS will use to track improvements in areas of the environment in which ESS has acted.

Those improvements should, alongside other contributing factors, lead to better environmental outcomes for nature and people and contribute to the achievement of Scotland's ambitions for the environment and climate change.

The following page shows a high-level illustration of the theory of change for our seafloor integrity analytical report. This report makes 5 recommendations. These have been simplified here under the outcomes section but please refer to the main report for the exact wording and detail of these.

There are several assumptions we have had to make and a number of external factors that will affect the realisation of the outcomes and impact, which include but are not limited to:

- statutory requirements on Scottish Ministers
- actions by other UK nations and international developments
- actions by other public bodies and regulators
- wider environmental conditions and drivers.

This theory of change represents the rationale and intended changes behind our recommendations at the time of publication. We will continue to monitor the implementation of our recommendations (the outcomes) as well as the impact of any actions undertaken by public bodies in response to these recommendations.

# ESS Theory of Change: Seafloor Integrity

## INPUTS

Why we are doing this work

ESS identified a need to understand marine threats, with specific focus on physical disturbance to seafloor.

## ACTIVITIES

What we did

ESS produced an analytical report based on technical, legal, data and scientific reviews to reach conclusions about how well the Scottish Government is meeting its legal duties to protect and restore seafloor habitats.

## OUTPUTS

What we have asked to see

Clear, time-bound remedial action plan to be agreed with ESS.

## OUTCOMES

Change we expect  
(our recommendations)

## IMPACT

Contribution to long term goals

Demonstration of technically-feasible measures that contribute sufficiently to achieve an agreed share of UK-wide targets in Scotland

Implementation of appropriate monitoring to ensure assessments of GES are not prevented by Scottish data gaps

Timetable for implementing measures and demonstration of expected progress towards achieving an agreed share of UK-wide targets in Scotland

Internal governance weaknesses are addressed to ensure coordination across policy teams and UK administrations

A plan of remedial action, with a clear timeline for delivery, to resolve the issues highlighted in this report

Sufficient monitoring

Contribution to long-term environmental benefit

Improved governance

ESS impact