

War Child Alliance Foundation

**ANNUAL PLAN AND**  
**BUDGET 2026**

9 December 2025

# CONTENTS

<b>1. Summary</b> .....	<b>4</b>
<b>2. Our Focused Strategy</b> .....	<b>4</b>
<b>3. Context</b> .....	<b>5</b>
3.1. External Context.....	5
3.2. Internal Context.....	5
<b>4. Objectives and impact</b> .....	<b>6</b>
4.1. Annual Objectives.....	6
4.2. Summary Key Figures .....	8
<b>5. Departments</b> .....	<b>10</b>
5.1. Research & Development .....	10
5.2. Programme Implementation & institutional Funding .....	10
5.2.1. Global Teams .....	10
5.2.2. Middle East, Afghanistan & Ukraine.....	13
5.2.3. Africa & Colombia .....	19
5.3. Programme Quality, Scaling & Advocacy.....	26
5.4. People & Culture .....	28
5.5. Finance & Operations .....	29
<b>6. Communications</b> .....	<b>31</b>
<b>7. The functioning of the Alliance</b> .....	<b>32</b>
7.1. Alliance governance .....	32
7.2. Fundraising members .....	32
<b>8. The 2026 budget</b> .....	<b>35</b>
<b>9. Events</b> .....	<b>41</b>
<b>Annex 1 - List of Acronyms:</b> .....	<b>42</b>
<b>Annex 1 - 2026 Budget proposal - per unit:</b> .....	<b>43</b>







# 4. OBJECTIVES AND IMPACT

## 4.1. ANNUAL OBJECTIVES

### OVERALL AIMS FOR 2026

Given the internal and external context and the need to deliver on our strategy, our organisational objectives for 2026 are as follows:

#### Objective 1: Implementing our new strategy

Our new focused strategy is based on spreading the use of Evidence-Based Methodologies as widely as we can and, in pursuit of this goal, becoming an excellent partner to global and local actors.

Table 1 Tracking framework for Objective 1

Indicator	Target
<b>1.a.</b> The proportion of children receiving EBMs of our overall portfolio	40% of our portfolio
<b>1.b.</b> % of total participants that have been reached by an EBM (est.)	33%
<b>1.c.</b> Number of total children reached	30% increase over 2025
<b>1.d.</b> Total # of participants	803,978
<b>1.e.</b> The proportion of reach which is achieved with/through partners	Up to 75% by Dec. 2026 and 90% by Dec. 2027
<b>1.f.</b> Increased agility and reach through increasing the number of acute conflict settings War Child is engaged in	Engagement in at least two new conflict settings
<b>1.g.</b> The proportion of our partners who are adopting EBMs	75% of our partnerships should involve EBM adoption by the end of 2026
<b>1.h.</b> Number of studies to increase our offer of EBMs, as well as conduct research to improve existing EBMs	15 Research studies ongoing



## Objective 2: Transitioning to our new organisational design

We will implement the new organisational design that we worked on in 2025, making sure that we collaborate well with teams to enable this change to be as positive and effective as possible

Table 2 Tracking framework for Objective 2

Indicator	Target
<b>2.a.</b> Global and regional teams: all changes completed by the end of June.	Staggered approach from Mar/Apr depending on complexity. Might extend beyond June if there are unplanned hurdles.
<b>2.b.</b> Country offices: all country offices have either transitioned to the new structure or have a timeline and plan to do this.	Latest deadline: Dec. 2027
<b>2.c.</b> Systems: we have a plan to upgrade our systems to streamline our controls and processes.	Contingent on resourcing available. At least one of the identified projects has been completed.
<b>2.d.</b> Culture: we have a new Alliance-wide set of shared values	Comms plan is ongoing

## Objective 3: Stabilise income levels & diversify donor base

We will explore new relationships with Institutional donors who have not funded us before as well as deepening our relationships with existing funders

Table 3 Tracking framework for Objective 3

Indicator	Target
<b>3.a.</b> Number of new markets accessed & donors acquired (per year)	Stabilise current income levels in a resource-constrained environment by strengthening existing donor relationships and expanding into new markets to secure future growth.
<b>3.b.</b> Year-on-year income stability (variance within agreed threshold 50 - 60m)	

## Objective 4: Making our Alliance stronger

In 2026 we will work with members to review the Alliance agreement, make changes where necessary, and develop a long-term vision and strategy for the Alliance overall.

Table 4 Tracking framework for Objective 4

Indicator	Target
<b>4.a.</b> Alliance Agreement review	We have reviewed, agreed and formalised changes to the way the Alliance works
<b>4.b.</b> Vision	We have agreed with our members a long term vision for how the Alliance will develop in the future

## 4.2. SUMMARY KEY FIGURES

At the global level, the indicators that we will be tracking to ensure the delivery of the plan are as follows:

### 4.2.1. Reach Key Indicators

Table 5 Reach Key Indicators

Reach Key Indicator*	Target 2025	Target 2026	Increase
<b>Non-EBM</b>			
Total # participants reached by Country Offices	526,076	693,478	32%
Total # participants from Global Partners reach target 'unique'(TeamUp)	N/A	110,500	
<b>Total # participants reach 'unique'</b>	<b>620,522</b>	<b>803,978</b>	<b>30%</b>
<b>EBM</b>			
Total # participants reached by EBM	N/A	229,269	
% of total participants that have been reached by an EBM (est.)	N/A	33%	

#### \*Notes:

- Target reach by EBMs for 2025 is not available, as the new disaggregation was introduced in 2025 after the APs for 2025 were completed in October 2024.
- The 30% increase is against planned numbers. We are on target to reach more than planned this year, so maybe be less than 30% against actuals.

Overall, the planned target for 2026 shows an increase of 183,456 participants, which is a 30% increase compared to 2025. The total target for 2025 was 620,522 participants across both COs and global partners, while 2026 reflects a 30% increase in planned participant reach. This growth comes from both the COs' planned targets for 2026 and the planned targets of global partners.



### 4.2.2. Country Office targets

We also have set indicators per country, as they each have articulated their strategy in alignment with the overall strategy. Those targets are as follows:

Table 6 Reach per Country Office

<b>Country Office Targets (2025 Vs. 2026)</b>			
<b>Country</b>	<b>2025</b>	<b>2026</b>	<b>Differences</b>
Afghanistan	30,520	42,850	12,330
CAR	10,000	10,451	451
Colombia	9,000	6,810	-2,190
DRC	109,960	131,550	21,590
Lebanon	49,071	37,534	-11,537
OPT	67,350	189,064	121,714
South Sudan	41,936	61,176	19,240
Syria+Jordan	91,264	80,000	-11,264
Uganda	84,375	72,312	-12,063
Ukraine	18,600	23,155	4,555
Yemen	14,000	38,576	24,576
<b>Grand Total</b>	<b>526,076</b>	<b>693,478</b>	<b>167,402</b>

At the country level, 7 COs show increased target plans for 2026 compared to their 2025 targets, including some with significant increases such as oPt, DRC, Yemen, South Sudan, and Afghanistan. Meanwhile, Lebanon, Colombia, Uganda, and Syria & Jordan anticipate reaching fewer participants in 2026 compared to 2025, mainly due to a lower number of expected active projects in 2026. However, overall, the COs' combined reach plan for 2026 still reflects a 30% increase compared to 2025.

### 4.2.3. Partners

Table 7 Number of Partners per Country Office

<b>Country</b>	<b>Target # Partners</b>
Central African Republic	5
Democratic Republic of Congo	7
Republic of South Sudan	9
Uganda	15
Colombia	8
Afghanistan	3
Lebanon	12
Occupied Palestinian Territory	35
Syria/Jordan	26
Yemen	10
Ukraine	4
<b>Total</b>	<b>134</b>



# 5. DEPARTMENTS

Each department and country has developed their own detailed annual plan. We share below the highlights of individual plans that provide an overview for the what the organisation will be focusing on in 2026.

## 5.1. RESEARCH & DEVELOPMENT

The Research and Development Department continuing its focus on EBMs, scaling, and partnerships. Internally, the organisational strategy has been revised, with greater focus on developing EBMs and working through partnerships at both local and global levels, creating a new situation for R&D. The organisation is also undergoing a restructure, and there are challenges and a lack of clarity around internal processes for sharing or handing over responsibilities on EBM/EBIs with PQSA. Aligning with the focused strategy, R&D will put additional emphasis on evidence-base and work on evidence-based response in emergency settings. To strengthen localisation, R&D plans expanding of research techniques and intervention development/testing. Working through and with implementing and research partners, requires a different way of planning and budgeting (e.g. splitting research budgets with multiple implementing partners, or different costs across partners).

Table 8 Research & Development deliverables

Deliverables for 2026	
<b>a.</b>	Research on existing care system methodologies is conducted.
<b>b.</b>	Research on new care system methodologies and related research topics is conducted.
<b>c.</b>	A toolkit is developed to support the scaling of care system methodologies.
<b>d.</b>	Collaborative research unit is operationalized further (including structure, academic partnership development, revised local research agenda).
<b>e.</b>	Procedures for knowledge mobilisation are developed and publications are produced.

## 5.2. PROGRAMME IMPLEMENTATION & INSTITUTIONAL FUNDING

### 5.2.1. Global Teams

The Programme Implementation and Institutional Funding Department is undergoing significant changes in preparation for 2026 as a result of the new focused strategy and the ongoing organisation design process, which will be completed in early 2026. During 2025, all country teams reviewed and updated their country strategies and operating models in-line with the new strategy, with the intention to transition towards fully partner-led programmes during 2026 and 2027. Restructuring of country, regional and global teams within the department will take place during 2026 following completion of the organisation design process. We also expect changes in our country presence in 2026, as our strategy requires a more agile approach to responding where the needs of children affected by conflict are the greatest.













































- Broaden partnerships with artists, managers, labels, and cultural leaders and recruit new ambassadors
- Increase Revenue & Diversify Funding Streams
- Strengthen the institutional pipeline (corporate + foundation), expand endurance and community fundraising, and grow unrestricted revenue
- Brand, Advocacy & Influence
- Roll out the refreshed brand and messaging, scale digital content and storytelling, elevate leadership voice on children's mental health and education in emergencies, and expand earned/owned media.
- Operational Strengthening
- Invest in lean staffing, digital infrastructure, data systems, and financial management tools

## WAR CHILD SWEDEN

The primary objective of War Child Sweden for 2026 is to

- Strengthen the War Child brand in Sweden, highlight organisation's identity, EBMs, and MHPSS work, leading to increased fundraising from the private sector, institutions, and individuals.

The other strategic objectives include:

- Increase unrestricted fundraising income through creative events and campaigns as well as corporate and major donors and restricted funding income through Grant management.
- Develop corporate and institutional donor partnerships for long-term growth.
- Establish stable governance, increased operational efficiency and compliance in part through competence, CRM, increasing reserves.

## WAR CHILD UK

War Child UK is determined to maximise its contribution to helping children living in war zones, by:

- **Finding higher value.** As they go through planning, they must challenge and empower themselves and each other to make better decisions to focus the time and resource they have on higher value activities.
- **Sustainable growth.** They have taken a baseline approach to income planning, looking at the core activations delivered and then look at those activities critically in terms of where the stretch and growth could be in 2026, and where new activations should be introduced.
- **Foundations for growth.** These include:
  - Professional project management function
  - Optimise key processes and implement, with a continuous improvement culture
  - Prioritisation criteria
  - Identifying efficiencies through technology and AI
  - Increased focus on KPIs and reporting
  - More efficient ways of working with the alliance foundation and as an alliance member
  - Feeling close to our programmes
- High performing and inclusive culture. We want War Child UK to be an inspiring and creative place to work where we are all supported and challenged to do our very best work for children, and everyone can be themselves. We have a passionate ambition for growth, strive for high performance and strong accountability for delivery.

### The joint working envisaged by War Child UK includes:

- Contribution to the alliance co-ordination groups – where Directors will meet and solve issues that affect colleagues across the alliance, escalating to the CEOs where necessary.
- Board cohesion and governance accountability.
- Review of the alliance agreement and contribution system.

### War Child UK indicates the following dependencies on the Alliance:

- Mapping our clear financial parameters, including an annual planning timetable, contributions, payment plans and system integration for finance and HR.
- Getting appropriate IT arrangements in place after the decision to put this back in the UK.
- Commitment from the alliance to Cyber Security, IT policies (including sharepoint review) and Data Protection.
- With the scale up of Acquisition next year in the UK, the introduction of a Principal Giving programme, scaling up of fundraising activities across the board, and the possibility of the Global Digital Acquisition programme, we will need faster, better quality, and higher volume content and information from several programmes and countries.
- Engagement with the Emergency Strategy & Processes project, so the UK can effectively activate and fundraise for emergencies when they happen. This will require coordinated support and new processes agreed with several Alliance teams.
- Support, expertise and accountability on safeguarding.
- Support for donor meetings, grants



# 8. THE 2026 BUDGET

## HIGH LEVEL ASSUMPTIONS

The main assumptions that underpin the 2026 budget are as follows:

- 1. Unrestricted Financial income:** based on agreement as per contribution model (previous year baseline contribution + 3%) plus additional funds from WCUK above the guidance. Adjustments were made related to the emerging FRMs as they require funding to meet their ambitions.
- 2. Restricted Financial income:** based on secured funding as of end of 2025 and each unit's 2026 funding targets and ability to implement.
- 3. Indirect cost recovery (ICR):** based on the ICR applicable to secured funds + ICR rates expected for the non-secured funding (we adjusted some specific instances to ensure alignment with the ICR levels as of 8M)
- 4. Inflation adjustments:** 3% for global team staff and locally determined salary adjustments for country teams
- 5. GBP/EUR FX rate:** 1.14 EUR/GP
- 6. Country delivery conditions** remain as they currently are
- 7. No major external financial disruption**

## THE 2026 BUDGET PROPOSAL: FINANCIAL OVERVIEW

The 2026 income is budgeted above 2025 levels. This is mostly due to a large amount of secured funding carried over into 2026. It also reflects a shift to increased implementation through partners and therefore, a higher percentage of ICR shared with them. It will be important to monitor a weaker than normal pipeline, as well as the capacity of countries to spend under the new model and their new structures.

On the expense side, the allocation of funds for this financial year reflects the transition to a partner-led model, the prioritization of EBMs as our core offer and investment in support areas to strengthen our operational capability.

The budget proposal results in a deficit. This is due to the allocation of the surplus income from WCNL and WCUK that was received in 2025 and was carried over in our reserves. The surplus is financing both programmatic and operational initiatives and is detailed below.

## 2026 BUDGET PROPOSAL

Table 27 proposed budget for 2026 as per RJ640

EUR	Budget 2026	Budget 2025
Project revenue	57.655.880	55.221.078
Contributions from War Child network	16.275.505	15.581.061
<b>Total income</b>	<b>73.931.384</b>	<b>70.802.138</b>
Activity costs	45.566.872	41.403.386
Employee costs	22.051.893	21.311.367
Travel costs	1.034.224	1.541.375
Facility costs	748.296	664.356
Contributions to War Child network	555.750	351.000
General costs	5.003.909	5.388.706
<b>Total non-financial expenditure</b>	<b>74.960.944</b>	<b>70.660.191</b>
Financial costs	30.100	56.120
<b>Total expenditure</b>	<b>74.991.044</b>	<b>70.716.311</b>
<b>Sum of income and expenditure</b>	<b>-1.059.660</b>	<b>85.828</b>

For the 2026 budget proposal as per business unit please go to Annex I.

## FINANCIAL INCOME ANALYSIS:

The 2026 Total Financial income plus Indirect Cost Recovery increase €2.1M vs. 2025, for a total of €76.2M (please see Table 28: Income analysis for 2026). This is the result of:

- an increase in contribution from Fundraising members of +€694K (includes excess contribution over guidance from WCUK of €1.2M and lower than expected Children in Conflict's contribution)
- a net increase of Country Restricted Financial income (+€2.5M) due both to new and existing grants not spent in 2025:
  - Higher income in DRC (+€3.8M due to carryover of the ECW grant + new UNICEF grant), South Sudan (+€2.6M due newly approved ECHO grant) and Yemen (€0.9M), plus smaller increases in Lebanon, Syria, Colombia and Jordan (+€1.4M)
  - Lower income in Afghanistan (-€3.3M due to donor reprioritization towards livelihood and climate), OPTI (-€1.6M to account for challenges in delivery), Ukraine (-€1.6M as a result of weak donor environment) plus smaller reductions in Central African Republic and Uganda (-€0.6M).
- Increase in R&D Restricted Financial income: +€1.5M, as a result of expansion of research focused donors. As of this date, funds are to be destined to rigorous evaluation of existing EBMs and investment in new ones (primarily Family based play and Youth mental health).h
- Decrease in ICR of -€1M, due to a higher percentage of ICR shared with partners which offsets additional ICR generated by the growth in the Restricted portfolio.

## 2026 BUDGET: FINANCIAL INCOME

Table 28 Income analysis for 2026

	AP2025			AP2026			Change '26 vs. '25	
	URF	RF	TOTAL	URF	RF	TOTAL	EUR	%
Companies	80	17	97	65	-	65	-32	0%
Lotteries	-	427	427	-	1.154	1.154	728	0%
Government grants	-	37.148	37.148	-	39.482	39.482	2.334	0%
Other organizations (non-profit)	-	17.549	17.549	-	16.954	16.954	-595	0%
<b>Project revenue</b>	<b>80</b>	<b>55.141</b>	<b>55.221</b>	<b>65</b>	<b>57.591</b>	<b>57.656</b>	<b>2.435</b>	<b>4%</b>
Contributions from War Child network	15.581	-	15.581	16.276	-	16.276	694	0%
<b>Total income</b>	<b>15.661</b>	<b>55.141</b>	<b>70.802</b>	<b>16.341</b>	<b>57.591</b>	<b>73.931</b>	<b>3.129</b>	<b>4%</b>
Indirect Cost Recovery	3.336	-	3.336	2.331	-	2.331	-1.005	0%
<b>Total income + ICR</b>	<b>18.997</b>	<b>55.141</b>	<b>74.139</b>	<b>18.671</b>	<b>57.591</b>	<b>76.262</b>	<b>2.124</b>	<b>3%</b>
(Potential) additional income due to FRM surplus in 2026	n/a	n/a	n/a	875	-	875	875	
<b>Potential Total income + ICR + surplus</b>	<b>18.997</b>	<b>55.141</b>	<b>74.139</b>	<b>19.546</b>	<b>57.591</b>	<b>77.137</b>	<b>2.999</b>	<b>4%</b>

**Potential upside in 2026:** there is a high likelihood that WCAF will additional URF funds in 2026 due to better-than-expected 2025 fundraising outcomes for the FRMs. As per most recent conversations, additional income could be  $\approx$  €0.075M from WCNL and  $\approx$  €0.8M from WCUK. If this estimated additional income materializes, Total Financial income + ICR in WCAF in 2026 would be €77.1M.

### Potential risks:

- The **Unrestricted income risk** is low for the contributions from WCNL and WCUK. However, the risk is higher for the contribution from WC Sweden (they are expecting optimistic growth rate vs. 2025 plus require significant financing to achieve the target) and CiC (whose performance in 2025 was not as strong as expected).
- The **Restricted financial income risk**, measured as 2026 ambition vs. secured funds as of Dec. 2025, varies across the portfolio. Secured income represents 51.4% of the total 2026 Financial income for the Africo region, 72% for the Middle East and 63% for the Global Programmes. Overall for the total portfolio is 63% (please see Table 29). The total amount at risk is €213K which could be covered with the country risk contingency pot (€600K) but tight monitoring is in order.

# RISK ASSESSMENT OF THE RESTRICTED FUNDING PORTFOLIO

Table 29 Restricted Funding: secured funding vs 2026 ambitions

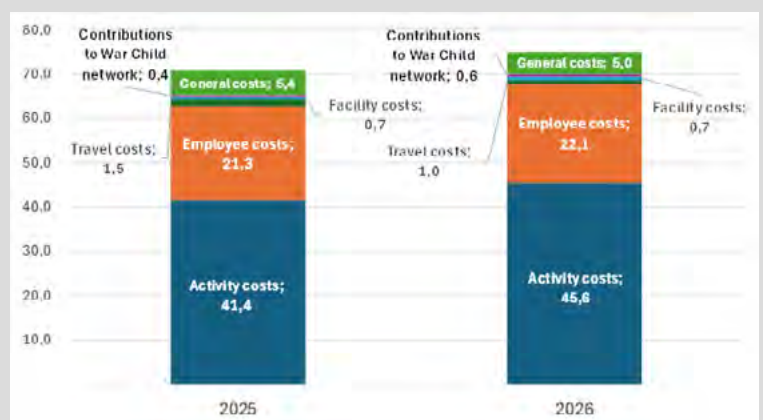
Unit	AP 2026			
	Secured funds	2026 Ambition	Total funding	Secured / Total
DR Congo	4.444	3.658	8.101	54,8%
CAR	56	910	966	5,8%
Colombia	571	579	1.150	49,6%
South Sudan	2.181	3.746	5.928	36,8%
Uganda	4.216	1.966	6.181	68,2%
<b>Africa</b>	<b>11.468</b>	<b>10.859</b>	<b>22.327</b>	<b>51,4%</b>
Afghanistan	1.047	1.080	2.127	49,2%
Jordan	1.663	454	2.117	78,6%
Lebanon	4.052	2.936	6.988	58,0%
Palestine	6.669	1.378	8.047	82,9%
Syria	4.634	1.213	5.847	79,3%
Ukraine	1.266	784	2.050	61,8%
Yemen	1.900	451	2.351	80,8%
<b>Middle East</b>	<b>21.231</b>	<b>8.295</b>	<b>29.526</b>	<b>71,9%</b>
CWtL	579	41	620	93,3%
TU	390	46	436	89,5%
RD	1.139	1.336	2.475	46,0%
PQSA	1.524	0	1.524	100,0%
Other	0	683	683	0,0%
<b>Global Office</b>	<b>3.632</b>	<b>2.106</b>	<b>5.738</b>	<b>63,3%</b>
<b>WCA</b>	<b>36.331</b>	<b>21.260</b>	<b>57.591</b>	<b>63,1%</b>
	<b>63,1%</b>	<b>36,9%</b>	<b>100%</b>	

- The main risk identified extends beyond 2026, as we're seeing a decreasing pipeline -consistent with the state of the fundraising environment in the sector-, which is a warning towards future budget rounds.

## EXPENSE ANALYSIS

Total Expenditure increases by +€2.8M in 2026. The increase is largely driven by growth in Restricted spend (+2.4M or 85%) and to a lesser degree to higher Unrestricted spend (€0.4M).

WCAF's cost structure (and not considering costs covered by ICR) remains largely the same when assessing the type of costs in 2026 vs. 2025. Activity costs increase slightly from 59% to 61% as do Contributions to the War Child network (0.5% to 0.7%) as a result of additional investment in WC Sweden and WC Germany. General costs and travel costs reflect the cost reduction efforts initiated in 2025.



**If we analyse the budget by unit, allocation of funds does vary significantly:**

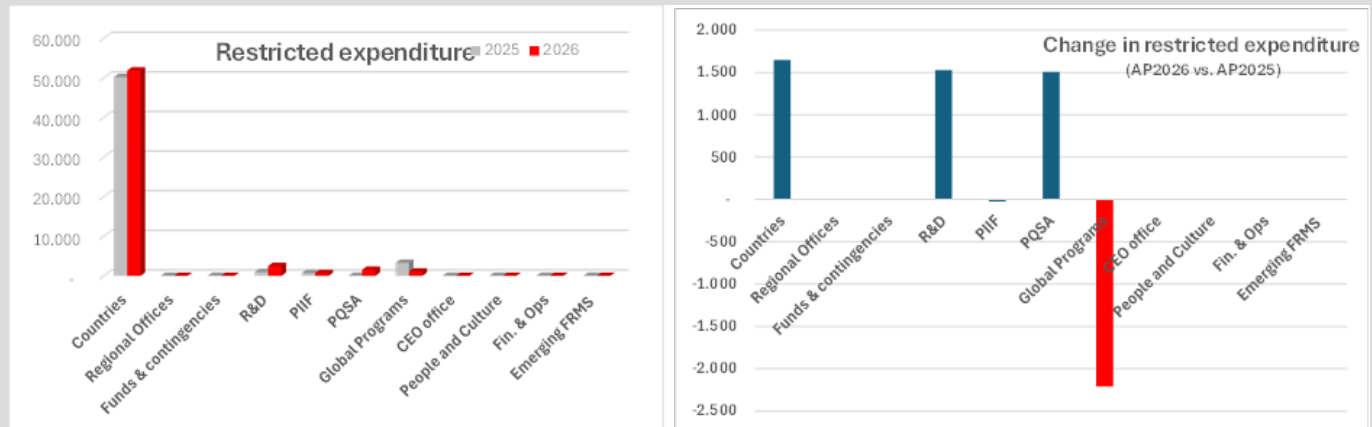
Table 30 Expense analysis

000 EUR Unit	AP2026			AP2025			Change '26 vs. '26		
	URF	RF	TOTAL	URF	RF	TOTAL	URF	RF	TOTAL
Country Programmes	4.758	51.853	56.610	5.475	50.206	55.681	-717	1.647	929
Regional Offices	1.701	0	1.701	1.894	0	1.894	-193	0	-193
Funds and contingencies	1.400	0	1.400	1.391	0	1.391	9	0	9
Research and Development	805	2.475	3.280	744	946	1.690	61	1.529	1.590
Program Implementation and IF	1.851	683	2.534	1.486	708	2.194	365	-25	340
Program Quality, Scaling and Advocacy	1.807	1.524	3.331	1.658	17	1.674	150	1.507	1.657
Global Programs	232	1.056	1.288	531	3.265	3.796	-299	-2.209	-2.508
CEO office	877	0	877	766	0	766	111	0	111
People and Culture	1.805	0	1.805	1.459	0	1.459	346	0	346
Finance, ICT and Risk Management	3.506	0	3.506	3.124	0	3.124	382	0	382
Contributions to WCA network orgs	555	0	555	350	0	350	205	0	205
Transition	435	0	435	35	0	35	400	0	400
<b>Total expenses</b>	<b>19.731</b>	<b>57.591</b>	<b>77.322</b>	<b>18.912</b>	<b>55.141</b>	<b>74.053</b>	<b>819</b>	<b>2.450</b>	<b>3.269</b>
Indirect cost recovery	2.331		2.331	3.336		3.336	-1.005	-	-1.005
<b>Total expenses minues ICR</b>	<b>17.400</b>	<b>57.591</b>	<b>74.991</b>	<b>15.575</b>	<b>55.141</b>	<b>70.716</b>	<b>1.825</b>	<b>2.450</b>	<b>4.275</b>

For a more detailed view, including country allocation please see Annex I.

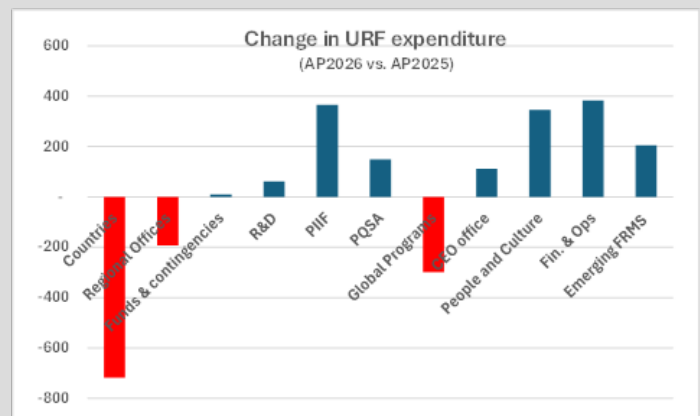
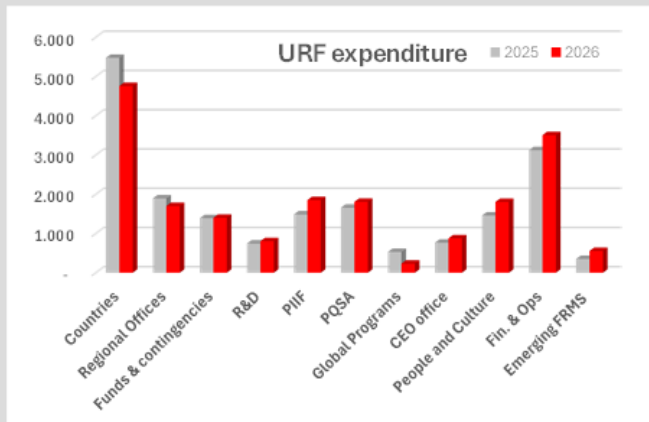
**CHANGES IN RESTRICTED SPEND:**

Restricted spend responds to variations in the grant portfolio as described above. The country and R&D portfolios see significant growth, while the growth in PQSA is the result of the consolidation of activities previously within Global programmes.



## CHANGES IN UNRESTRICTED SPEND

The unrestricted fund allocations is driven by several factors: (a) reductions in the budgets of countries and regional offices reflecting expected lighter structures required for the partner led strategy and disinvestment in CAR; (b) changes in the global programme teams and investment in EBM development and (c) investment in various areas of the global teams to enable the transition to the new strategy.



- a. **Countries and regions (-€0.9M):** regions' budget incorporate a -€0.2M reduction as a result of streamlining, while countries budget decreases by €0.7M. The largest reductions in Africa are CAR (-€0.25M) in line with a decision to potentially leave the country, Lebanon (-€0.08M) and South Sudan (-€0.07M), both of which are expected to leverage larger restricted portfolios.
- b. **Global programme teams:** Team Ups budget has been transitioned into PQSA as a result of the restructure the team has undergone and some investment was allocated to R&D to continue developing EBMs in line with our strategy.
- c. **Global teams:** most of the changes in the global teams are a result of the allocation of the 2024 surplus shared by FRMs in 2025 but that has not been spent. 65% of the allocation was on non-recurring items (OD process, systems related projects, building up of comms capacity, scoping of new countries, temporary legal capacity), 8% are related to salary increases if we go ahead the salary adjustment project, which would become recurring and require incorporation into the budget from 2027 onwards, and 27% could be stopped in a year although could become recurring if so decided (Alliance secretariat management, investment in emerging FRMs, cyber security, CHS verification costs)



# 9. EVENTS

What	When
<b>Reporting on 2025</b>	
Closing accounts and reporting on 2025	January - June
<b>Control of AP 2026</b>	
OD Transition Phase	February - April
Impact Committee, Audit & Risk Committee	26 March
Fundraising Members Forum Annual Executive Meeting (in person)	April
OD Implementation Phase	1 May and further
4M budget review and AP progress evaluation	23-25 June
Fundraising Member Forum governance (CEOs + Chairs / in person)	26 June
Alliance Members Assembly	15-16 September
8M review and AP progress evaluation	October
<b>Planning for 2027</b>	
Fundraising Member Forum governance (CEOs + Chairs / in person)	26 June
2027 Annual Planning period	September - November
Alliance Members Assembly	15-16 September
Fundraising Members Forum Annual Executive Meeting (in person)	April
<b>Reporting on 2026</b>	
Annual Reporting 2026 kick off	December



# **ANNEX 1:**

## **LIST OF ACRONYMS**

<b>AFAC</b> .....	<b>Anti-Fraud and Corruption</b>
<b>AFAC</b> .....	<b>Anti-Fraud and Corruption</b>
<b>CAAC</b> .....	<b>Children and Armed Conflict</b>
<b>CAR</b> .....	<b>Central African Republic</b>
<b>CHS</b> .....	<b>Core Humanitarian Standard</b>
<b>CPHA</b> .....	<b>The Alliance for Child Protection in Humanitarian Action</b>
<b>CWTL</b> .....	<b>Can't Wait to Learn</b>
<b>DRC</b> .....	<b>Democratic Republic of the Congo</b>
<b>EBM</b> .....	<b>Evidence-Based methodology</b>
<b>EIM</b> .....	<b>Evidence informed methodology</b>
<b>FInOps</b> .....	<b>Finance &amp; Operations</b>
<b>IFGD</b> .....	<b>Institutional Funding and Grants Delivery</b>
<b>JEDI</b> .....	<b>Justice, Equity, Diversity, and Inclusion</b>
<b>MEAL</b> .....	<b>Monitoring, Evaluation, Accountability, and Learning</b>
<b>PIIF</b> .....	<b>Programme Implementation and Institutional Funding</b>
<b>PQSA</b> .....	<b>Programme Quality, Scaling and Advocacy</b>
<b>RF</b> .....	<b>Restricted Funding</b>
<b>URF</b> .....	<b>Unrestricted Funding</b>
<b>WASH</b> .....	<b>Water Sanitation and Hygiene</b>
<b>WCA</b> .....	<b>War Child Allianc</b>
<b>WCAF</b> .....	<b>Stichting War Child Alliance (War Child Alliance Foundation)</b>

# ANNEX 1:

## 2026 BUDGET PROPOSAL - PER UNIT

000 EUR Unit	AP2026		
	URF	RF	TOTAL
Member contributions	16.276	0	16.276
Grants (including through members)	0	57.591	57.591
Other income	65	0	65
<b>Total income</b>	<b>16.341</b>	<b>57.591</b>	<b>73.931</b>
Indirect Cost Recovery	2.331	0	2.331
<b>Total income + ICR</b>	<b>18.671</b>	<b>57.591</b>	<b>76.262</b>
Country Programmes	4.758	51.853	56.610
Regional Offices	1.701	0	1.701
Funds and contingencies	1.400	0	1.400
Research and Development	805	2.475	3.280
Program Implementation and IF	1.851	683	2.534
Program Quality, Scaling and Advocacy	1.807	1.524	3.331
Global Programs	232	1.056	1.288
CEO office	877	0	877
People and Culture	1.805	0	1.805
Finance, ICT and Risk Management	3.506	0	3.506
Contributions to WCA network orgs	555	0	555
<b>Total expenses</b>	<b>19.296</b>	<b>57.591</b>	<b>76.887</b>
<b>Recurrent (Deficit) / surplus for the year</b>	<b>-625</b>	<b>0</b>	<b>-625</b>
Transition	435	0	435
<b>(Deficit) / surplus for the year</b>	<b>-1.060</b>	<b>0</b>	<b>-1.060</b>
(Potential) additional income due to 2025 FRM surplus	875	0	875
<b>Potential (Deficit) / surplus for the year</b>	<b>-185</b>	<b>0</b>	<b>-185</b>



**WE BELIEVE NO CHILD SHOULD  
BE PART OF WAR. EVER.**



**ANNUAL PLAN 2026**