

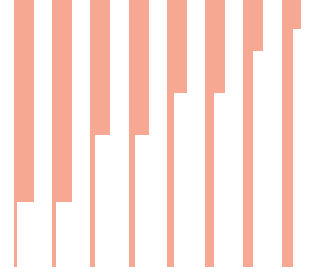
The End of the Single Planning Horizon

Emerging Themes Across
Enterprise Strategy Teams in 2026

The Strategy Brief | Strategy Circle
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Executive Summary



One theme emerged repeatedly throughout this month's Strategy Circle discussion:

Many organisations are no longer operating on a single planning horizon.

Historically, strategy functions often worked within relatively clear planning cycles.

Annual plans were developed, long-term targets were set, and organisations aligned around a common timeline.

Today, that model appears increasingly difficult to sustain.

Across industries including insurance, telecommunications, energy, technology, engineering, and gaming, strategy leaders described environments where multiple planning horizons now coexist simultaneously.

Financial performance may be measured quarterly.

Investment decisions may span three to five years.

Technology transformation programs may require longer horizons still.

Infrastructure and asset decisions may extend decades into the future.

At the same time, competitive pressures, regulatory shifts, geopolitical uncertainty, and artificial intelligence continue to reshape assumptions at an accelerating pace.

As a result, these strategy leaders described the challenge as being far greater than simply setting the plan.

It is coordinating decisions across multiple timelines while maintaining organisational alignment.

A broader pattern emerged throughout the discussion:

The role of strategy may be evolving from long-range planning toward synchronising different organisational rhythms.

The Single Planning Horizon Is Disappearing



Several participants described moving away from traditional annual planning frameworks.

One organisation had shifted from short-term profit targets toward a three-year return-on-equity framework, providing management with greater flexibility to respond to changing conditions while maintaining clear performance expectations.

Others described the difficulty of balancing long-term aspirations with short-term commercial realities.

In some cases, technology functions were operating against five-year roadmaps while commercial teams remained focused on weekly, monthly, and quarterly performance cycles.

The result was often tension between strategic ambition and operational execution.

Rather than extending planning horizons indefinitely, many organisations appear to be searching for a middle ground.

One that provides enough certainty to make meaningful investments while remaining flexible enough to adapt as conditions change.

The emerging challenge may not be determining the correct planning horizon but, managing several simultaneously.



Strategy Is Becoming An Exercise In Alignment



A second theme centred around execution.

Several participants described expanding the number of stakeholders involved in strategy development and execution.

Rather than relying solely on executive workshops and annual planning exercises, organisations are involving broader groups across functions, business units, and geographies.

The objective is not simply generating ideas but, to create ownership.

As organisations become increasingly complex, strategy appears to be becoming less about producing plans and more about creating alignment around those plans.

Participants noted that many strategic initiatives already exist within organisations.

The challenge is ensuring people understand them, support them, and can execute them effectively.

In this context, engagement itself is becoming a strategic capability.



AI Is Increasing The Cost Of Waiting



Artificial intelligence emerged as a recurring topic throughout the discussion.

Interestingly, few participants suggested they had complete clarity on where AI would ultimately create the greatest value.

Yet equally, very few felt comfortable standing still.

Several organisations described embedding AI directly into products, customer experiences, operational processes, and decision-making frameworks.

Others highlighted the challenge of balancing experimentation with measurable outcomes.

A recurring tension emerged between moving too slowly and investing too early.

What appears increasingly clear is that AI is creating a new source of strategic uncertainty.

Leaders are being asked to make long-term decisions despite many of the implications remaining unclear.

The challenge is determining where to place bets while uncertainty remains high.



Scenario Planning Is Replacing Prediction

Another notable theme was the growing use of scenario-based planning. Rather than attempting to predict a single future outcome, participants described developing multiple scenarios and response frameworks.

These included simulations around:

- artificial intelligence adoption
- changing interest rate environments
- regulatory shifts
- competitive disruption

Several leaders described creating strategic playbooks designed to help organisations respond quickly as conditions evolve.

This reflects a broader shift in strategic thinking. The future is increasingly being treated as something to prepare for rather than something to predict.

The Emerging Role Of The Strategy Function

Perhaps the clearest signal from the discussion was the continued evolution of the strategy function itself. Historically, strategy teams were often responsible for planning, analysis, and long-range forecasting.

Today, many leaders described roles focused on:

- alignment
- prioritisation
- stakeholder engagement
- scenario planning
- organisational coordination

The strategy function appears to be moving closer to the centre of organisational decision-making, as complexity increases.

As planning horizons multiply and uncertainty grows, organisations increasingly need people capable of connecting decisions across different parts of the business.

Key Takeaways

Several recurring themes emerged consistently throughout the session:

> 1. The single planning horizon is becoming less relevant

Different parts of the organisation increasingly operate on different timelines, creating new coordination challenges.

> 4. Scenario planning is becoming more common

Organisations are investing more effort in preparedness than prediction.

> 2. Alignment is becoming as important as planning

Many organisations are shifting focus from strategy creation toward strategy adoption and execution.

> 5. The strategy function continues to evolve

Strategy leaders are increasingly acting as coordinators, facilitators, and enterprise integrators.

> 3. AI is increasing strategic uncertainty

Leaders are being forced to make decisions despite incomplete information about future impacts.

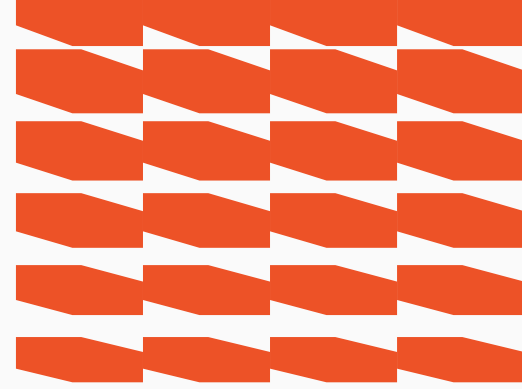
What This May Signal

For many years, strategy was primarily concerned with defining direction. Increasingly, however, organisations appear to be facing a different challenge.

Direction is often clear. The difficulty lies in coordinating multiple planning horizons, managing uncertainty, aligning stakeholders, and maintaining momentum as conditions evolve.

In this environment, competitive advantage may not belong to the organisations with the longest plans.

It may belong to those best able to synchronise decisions across multiple time horizons while remaining adaptable to change.



Thank you!

Thank you for taking the time to read this Strategy Circle insights report.

The Strategy Circle is a private peer community for senior strategy and transformation leaders, bringing together executives navigating the realities of modern enterprise strategy roles through:

- monthly virtual discussions,
- and quarterly in-person dinners.

If you are interested in joining future conversations and connecting with other senior leaders across the strategy community, please reach out to:

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