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An Inclusive School for Neurodivergent Children in Kyiv:

High-Quality Education and Post-War Recovery

by

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Abstract

The concept of “neurodivergent children” encompasses a wide range of diagnoses, including Autism spectrum disorder (ASD), attention-deficit/hyperactivity disorder (ADHD), dyslexia, specific learning disorders, Tourette syndrome, and other neurodevelopmental differences. However, in Ukraine the only systematically available public statistic concerns children with autism, while data on other neurodivergent conditions remain largely absent. While approximately 1 in 100 children worldwide is diagnosed with ASD, for Ukraine, official reporting summaries indicate almost 21,000 registered children with autism by the end of 2023 and no data for other diagnoses available. All these children have special educational and social needs. Ukraine's existing inclusive education system remains largely formal: resource rooms are understaffed, teachers lack specialist training, and individualized support plans are rarely executed with fidelity. Post-war displacement, increased rates of trauma-related neurodevelopmental challenges, and an accelerating European Union (EU) accession agenda make addressing this gap an urgent national priority.

This capstone project develops an investor-ready business plan and implementation roadmap for an inclusive school which operates through a dual-entity model: a for-profit private school with an integrated after-school development club and seasonal camps, and a parallel nonprofit foundation that expands access through donor funding and advocacy. Financial projections demonstrate first positive EBITDA in Year 2, monthly operating break-even around Month 13, a cumulative positive cash balance in Year 4, a five-year IRR of 23.3%, NPV of approximately UAH 6.85 million at a 15% discount rate, and payback in approximately 50 months.

Main strategic goals: delivering measurable learning outcomes for neurodivergent children, creating a financially sustainable and replicable business model, and contributing to post-war national recovery through inclusive institution-building.

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This work is dedicated to my beloved son, whose arrival in my life overturned everything I thought I knew about professional experience, time-management, and priorities, while teaching me to focus on what truly matters.

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Together, these examples strengthened my belief that sustainable change is possible when personal commitment, professional discipline, and a clear social mission are brought together. This belief has significantly influenced the vision and purpose of this Capstone Project.

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Abbreviation	Full form and translation into ukrainian
AAC	Augmentative and Alternative Communication - альтернативна та допоміжна комунікація
ABA	Applied Behavior Analysis - прикладний аналіз поведінки
ADDM	Autism and Developmental Disabilities Monitoring - мережа моніторингу аутизму та порушень розвитку (CDC, США)
ADHD	Attention Deficit Hyperactivity Disorder - розлад дефіциту уваги з гіперактивністю
AI	Artificial Intelligence - штучний інтелект
ASD	Autism Spectrum Disorder - розлад аутистичного спектру
BMC	Business Model Canvas - канва бізнес-моделі
CDC	Centers for Disease Control and Prevention - Центри з контролю та профілактики захворювань (США)
CIT	Corporate Income Tax - податок на прибуток підприємств
CRPD	Convention on the Rights of Persons with Disabilities - Конвенція про права осіб з інвалідністю (ООН)
DBN	Державні будівельні норми - Ukrainian State Building Codes
DSM	Diagnostic and Statistical Manual of Mental Disorders - Діагностичний та статистичний посібник з психічних розладів
EBITDA	Earnings Before Interest, Taxes, Depreciation and Amortization - прибуток до відрахування відсотків, податків, амортизації
ESG	Environmental, Social, and Governance - екологічні, соціальні та управлінські критерії
EU	European Union - Європейський Союз
FTE	Full-Time Equivalent - еквівалент повної зайнятості
GDP	Gross Domestic Product - валовий внутрішній продукт
IDP	Internally Displaced Person - внутрішньо переміщена особа
IEP	Individualized Education Plan - індивідуальна навчальна програма
IMF	International Monetary Fund - Міжнародний валютний фонд

Abbreviation	Full form and translation into ukrainian
IQ	Intelligence Quotient - коефіцієнт інтелекту
IRC	Inclusive Resource Centre - інклюзивно-ресурсний центр
IRF	International Renaissance Foundation - Міжнародний фонд «Відродження»
IRR	Internal Rate of Return - внутрішня норма дохідності
KPI	Key Performance Indicator - ключовий показник ефективності
LLC	Limited Liability Company - товариство з обмеженою відповідальністю (ТОВ)
MBA	Master of Business Administration - магістр ділового адміністрування
MES	Ministry of Education and Science of Ukraine - Міністерство освіти і науки України
NACE	Ukrainian Classifier of Economic Activities (NACE equivalent)
NGO	Non-Governmental Organization - неурядова організація
NHSU	National Health Service of Ukraine - Національна служба здоров'я України
NPS	Net Promoter Score - індекс споживчої лояльності
NPV	Net Present Value - чиста приведена вартість
PBS	Positive Behavior Support - підтримка позитивної поведінки
PESTEL	Political, Economic, Social, Technological, Environmental, Legal - аналіз макросередовища
RACI	Responsible, Accountable, Consulted, Informed - матриця розподілу відповідальності
ROI	Return on Investment - повернення інвестицій
SAM	Serviceable Addressable Market - доступний ринок збуту
SEN	Special Educational Needs - спеціальні освітні потреби
SES	Sanitary and Epidemiological Service - санітарно-епідеміологічна служба
SLP	Speech-Language Pathologist - логопед / фахівець із мовленнєво-мовних розладів
SOM	Serviceable Obtainable Market - реально досяжний ринок

Abbreviation	Full form and translation into ukrainian
STP	Segmentation, Targeting, Positioning - сегментування, таргетування, позиціонування
TAM	Total Addressable Market - загальний обсяг ринку
UAH	Ukrainian Hryvnia - українська гривня
UDL	Universal Design for Learning - універсальний дизайн для навчання
UNEHS	Ukrainian National Electronic Health System - Електронна система охорони здоров'я -
UN	United Nations - Організація Об'єднаних Націй
UNHCR	United Nations High Commissioner for Refugees - Управління Верховного комісара ООН у справах біженців
UNICEF	United Nations Children's Fund - Дитячий фонд ООН
USD	United States Dollar - долар США
VAT	Value Added Tax - податок на додану вартість
WHO	World Health Organization - Всесвітня організація охорони здоров'я

Chapter 1: Project Introduction

1.1 Background and Context

Neurodivergence encompasses a range of neurological differences - including ASD, Attention Deficit Hyperactivity Disorder (ADHD), dyslexia, and developmental language disorder - that affect how children process information, regulate sensory input, communicate, and engage socially. Children with neurodivergence who have preserved intellectual abilities share a common challenge: mainstream educational environments are not designed to meet their sensory, social, and cognitive needs, resulting in academic underperformance, social exclusion, and, frequently, psychological harm.

Ukraine's full-scale war with Russia, which began in February 2022, has dramatically intensified the challenge. Millions of children have been displaced, experienced trauma, lost access to specialist services, and returned to educational environments that are increasingly under-resourced. Significant increases in anxiety, hypervigilance, Post-Traumatic Stress Disorder (PTSD) symptomology, and developmental disruption among conflict-affected children - expanding the population requiring specialized educational support well beyond those with pre-war diagnoses. Each family in our country could have a problem with special learning needs of their child, even those who seems to be neurotypical but actually stressed by war effect and obtained.

Estimating the true scale of need among neurodivergent children in Kyiv requires caution. Official figures - 3,891 children registered with ASD in Kyiv as of 2023 (National Health Service of Ukraine (NHSU), 2023) - reflect only those families who have navigated the state diagnostic and

registration pathway, not the actual population of children who would benefit from specialized educational support.

Accessing government-funded inclusive education in Ukraine requires parents to obtain an official conclusion from an Inclusive Resource Centre (IRC), a process that involves multiple bureaucratic steps, repeated assessments, and engagement with institutional systems that many families describe as undignified and psychologically costly. This procedural burden is not merely inconvenient: for families of neurodivergent children - who are already managing significant caregiving demands - the decision to pursue formal diagnosis and registration is a genuine trade-off between accessing state support and protecting their child from an exhausting and stigmatizing process. Many families, particularly those with sufficient financial means, choose instead to seek private educational solutions without engaging the state system at all.

The official data also systematically excludes certain neurodivergent profiles. ADHD, for example, does not qualify a child for government-funded inclusive education support under current Ukrainian legislation, despite global prevalence estimates of 4–8% of children. Given that ASD and ADHD co-occur in a significant proportion of cases - research suggests 50–70% of autistic individuals also meet criteria for ADHD - the registered ASD population represents only a fraction of the children whose educational needs are not being met by mainstream schooling.

The practical implication is that any market sizing exercise based solely on official diagnostic data will substantially underestimate true demand. The addressable population for a quality private inclusive school is better understood as all children in Kyiv whose neurodevelopmental profile

creates a meaningful mismatch with standard classroom environments - a group that is larger, more diverse, and less visible in official statistics than registration figures suggest.

Ukraine's EU accession trajectory adds a governance dimension. The EU Disability Strategy 2021–2030, reinforced by the 2023 European Parliament Resolution on Harmonizing the Rights of Autistic Persons, requires candidate countries to demonstrate substantive progress toward inclusive education. Building high-quality private inclusive schools is therefore not only a commercial opportunity but a systemic contribution to Ukraine's European integration path.

1.2 Problem Statement

The core problem addressed by this project is the structural mismatch between Ukraine's formal inclusive education commitments and its practical capacity to deliver individualized support for neurodivergent children. Ukraine's inclusive education framework, established under Law No. 2053-VIII (2017) and further implemented to 2145-VIII (20217), mandates placement of children with special educational needs into mainstream schools with resource room support. In practice, implementation is severely deficient: Inclusive Resource Centre remain incompletely staffed (at 81% of the required specialist complement as of the January, 2025), teachers receive minimal specialist training (only 38% in 2019 year of school staff and teachers are assessed as having adequate understanding of autism), and individualized support plans exist on paper but are rarely executed with fidelity.

The private market has responded to this gap in diverse, if uneven, ways. Among Kyiv's 177 licensed private schools (2024/2025 school year), an estimated 10–20 explicitly position themselves

as working with children with SEN (SEN) or neurodivergent profiles. Their approaches vary considerably: some employ assistant teachers or an on-site speech therapist; others have developed proprietary programs combining elements of Applied Behavior Analysis (ABA), sensory integration, and alternative pedagogy; still others apply a general differentiation philosophy without specialist clinical staffing.

Yet for most families, the question is not which approach a school uses - it is whether there is any suitable school within reach at all. Even if every one of these 10–20 schools delivered high-quality support, they would represent a handful of options scattered across a city of 3.5 million people, serving a neurodivergent population whose educational needs are distributed across all districts. Geography matters enormously for families of neurodivergent children: daily commutes to a distant school add sensory and regulatory burden to children who are already managing significant environmental demands, and reduce the family's capacity to remain engaged in school life. Proximity to the child's neighborhood is not a convenience - it is a clinical and logistical prerequisite for sustainable inclusion.

This scarcity is compounded by fragmentation. At the state level, each school (private or governmental) that attempts inclusion does so largely in isolation - with limited shared methodology, specialist resources and without quality standard. The result is that knowledge, practice, and the human expertise to support neurodivergent children do not accumulate into a system; they remain locked in individual institutions, dependent on individual champions, and lost when those people leave. What Ukraine needs - and what this project proposes - is not another isolated school doing its best, but a scalable model: one that can be documented, replicated across districts and cities, and that builds institutional knowledge rather than consuming it.

1.3 Project Purpose and Capstone Objectives

The purpose of this capstone is to develop a fully investor-ready business plan for hybrid social entrepreneurship with elements of Environmental, Social, and Governance (ESG) responsibilities and implementation roadmap that a founder, impact investor, or donor could use to make a go/no-go decision. The capstone addresses five interconnected objectives:

- Diagnose the structural gap between Ukraine's formal inclusive education commitments and its practical capacity to deliver individualized support for neurodivergent children
- Analyze the Kyiv market for private inclusive schooling - its size, consumer dynamics, competitive landscape, and willingness to pay
- Design an integrated dual-entity model (for-profit school + nonprofit foundation) that is both commercially sustainable and socially ambitious
- Build a five-year financial model with scenario and sensitivity analysis demonstrating the conditions under which the model is financially viable
- Develop a concrete implementation roadmap with phased milestones, a risk register, a Responsible, Accountable, Consulted, Informed (RACI) matrix, and a scaling strategy for replication beyond Kyiv

1.4 Project Vision, Mission and Strategic Goals

Vision: To become Ukraine's leading platform for high-quality, truly inclusive education for neurodivergent children - demonstrating that excellence and inclusion are inseparable, and creating a model replicable across Ukrainian cities.

Mission: To create and operate a sustainable inclusive education ecosystem where neurodivergent children with preserved intellectual abilities learn, thrive, and feel genuinely valued - while generating a replicable model that can expand access across Ukraine.

Strategic Goals:

- Launch a licensed private inclusive school for Grades 1–3 in Kyiv's Darnytsia district in Year 1, serving 24 children with embedded clinical specialists
- Launch an after-school development club from Year 2, serving children in mainstream schools requiring additional specialist support
- Launch seasonal inclusive camps from end of Year 1, expanding to two sessions annually from Year 2
- Reach EBITDA break-even within 50 months of opening and generate distributable profit from Year 2
- Establish the nonprofit foundation from Year 0, securing several places for studying for free or 50% discount started from Year 2
- Develop a documented, replicable model by Year 3 for deployment in at least two additional Ukrainian cities

1.5 Deliverables and MBA tools and methodologies applied

This capstone project delivers:

- a full business plan and five-year financial model for the for-profit school entity;
- an operating model including curriculum framework, staffing structure, facility requirements, and quality assurance system;
- a go-to-market strategy and partnership strategy;
- an implementation roadmap with eight pre-launch phases, three-year scaling plan; and
- a scaling and replication strategy for the franchise/licensing model.

Chapter 2: External Analysis

2.1 Situation analysis: Inclusive education in Ukraine

Ukraine's inclusive education framework is characterized by a significant gap between normative commitments and practical implementation. Ukraine's education legislation provides three formal pathways for children with special educational needs:

- inclusive education within a mainstream school class supported by an individual development programme and assistant teacher;
- special education in segregated specialised schools or adapted classes;
- individual home-based instruction.

Each represents a genuine trade-off:

- Inclusive mainstream education offers the most valuable social opportunity - daily peer interaction, incidental social learning, and the experience of belonging to a community - but without adequate specialist staffing and a genuinely prepared school environment, it can expose neurodivergent children to bullying, sensory overwhelm, and the particular harm of being physically present in a classroom while being socially and academically excluded from it.
- Special education provides a more controlled and clinically adapted environment but at the cost of full segregation from neurotypical peers, often with an academic ceiling that underestimates the child’s actual intellectual potential.
- Individual instruction eliminates exposure risk entirely and allows maximum environmental control, but removes the child from the peer context in which social cognition, frustration tolerance, friendship formation, and the fundamental sense of belonging to a generation of

peers - all of which have long-term consequences for mental health and adult social participation - can only develop.

The 2017 Law on Education (No. 2053-VIII) established and further fixed in the Law No. 2145-VIII (2017) the legal right to inclusive education for all children with special educational needs, mandating their placement in mainstream schools supported by Inclusive Resource Centers (IRCs). By 2025, over 700 IRCs had been established across Ukraine (Ministry of Education and Science of Ukraine (MES) Ukraine, 2025) and 674 of them actual operates, and the formal infrastructure - including assistant teachers, individualized education plans, and resource rooms - had been created.

For the last five years quantity of students with SEN in special inclusive classes increased twice. Dynamic of students increase presented below. Meanwhile it should be stated that quantity of special classes as of January, 2025 was 728 with 6 179 students.

Table 1.

Inclusive Education Enrollment Dynamics, Ukraine

Academic Year	Students with Special Educational Needs (SEN)	Inclusive classes
2020/2021	25 078	18 681
2021/2022	32 686	23 216
2022/2023	33 861	24 995
2023/2024	40 354	29 321
2024/2025	47 610	33 397

No reliable statistics in respect of neurodiverse students' quantity in Ukraine exist. The only measurable diagnosis is ASD, according to the Electronic Health System (UNEHS) electronic health

system reported by the National Health Service of Ukraine (NHSU) as of the end of 2023 year, the number of patients under 18 years of age diagnosed with autism in Ukraine stands at 20,936. This is almost the half of the students comparing the statistic above. And the allocation of such patient in geographical clasters presented below:

Table 2.

Geographical allocation of ASD children

Region	Patients
Kyiv city	3 891
Rivne region	1 253
Kharkiv region	1 246
Kyiv region	1 209
Lviv region	1 117
Khmelnitsky region	994
Dnipropetrovsk region	983
Cherkassy region	937
Zakarpattya region	910
Zaporizhzhia region	909
Chernivtsi region	821
Zhytomyr region	735
Kirovograd region	652
Vinnitsa region	647
Mykolaiv region	630
Donetsk region	627
Poltava region	540
Odessa region	490
Ivano-Frankivsk region	435
Kherson region	389
Volyn region	374
Ternopol region	370
Sumy region	343
Chernihiv region	333
Luhansk region	101
Total	20 936

However, research consistently documents that this infrastructure delivers inadequate quality in practice. Teachers receive minimal specialist training (only 38% in 2019 year of school staff and teachers are assessed as having adequate understanding of autism). Assistant teachers, where provided, are frequently untrained volunteers rather than specialist practitioners. Individualized support plans exist on paper but are rarely implemented with fidelity. Fight for Right (2025) documents Ukraine's normative compliance index at 26% and implementation index at 6% - a systemic failure.

The private education sector has partially filled this gap. Kyiv's private school market has grown substantially since 2014 and accelerated following the 2022 invasion. However, the private market's response to neurodivergent children remains fragmented. The dominant model - ABA-based therapy centers (not licensed as schools) plus few private schools based on clinical-educational model integrated.

2.2 Macroeconomic and geopolitical aspects

Ukraine's macroeconomic environment in 2024–2026 is defined by three intersecting forces: active war, economic contraction and recovery, and accelerating EU integration. Gross Domestic Product (GDP) declined by approximately 30% in 2022 (State Statistics Service of Ukraine, 2023) and has partially recovered, with International Monetary Fund (IMF) projections suggesting 3–4% growth in 2025. Kyiv hosts a disproportionate share of internally displaced persons (IDPs) - over 1 million by UNHCR estimates - concentrating economically active families in the capital.

For the education market, three dynamics are particularly relevant. First, the concentration of middle and upper-middle-income families in Kyiv has increased. Second, international humanitarian and reconstruction funding - over USD 100 billion pledged through Ukraine Recovery

Conference frameworks - creates substantial grant opportunities. Third, EU accession conditionality explicitly includes disability rights reform, creating policy pressure that legitimizes inclusive education investment.

2.3 Epidemiology of neurodivergence and Kyiv based estimation

The World Health Organization in 2023 estimated only ASD prevalence at approximately 1 in 100 children worldwide. The USA research conducted in 14 US states shown that 1 of 36 persons has neurodiversity.

Applying this rate to Kyiv's child population (estimated 350,000–400,000) yields approximately 3,500–4,000 children with ASD. Among children diagnosed with ASD, the proportion with preserved intellectual ability varies across studies and diagnostic systems. Surveillance data published by the United States Centers for Disease Control and Prevention - specifically the Autism and Developmental Disabilities Monitoring (ADDM) Network report by Baio and colleagues (2018), based on a sample of 11-year-old children across 11 US states - found that 44% of identified children with ASD had IQ scores in the average or above-average range, with an additional 25% in the borderline range.

Lobar (2016), writing in the Journal of Pediatric Health Care, similarly reports that approximately 70% of individuals with ASD do not have intellectual disability, reflecting the broadening of the diagnostic spectrum under DSM-5.

For the purposes of this analysis, a conservative midpoint estimates of approximately 60% is applied to the Kyiv registered ASD population of 3,891 children (National Health Service of Ukraine, UNEHS registry, 2023), yielding an indicative figure of approximately 2,300 children in Kyiv with ASD

and preserved intellectual ability - the primary target segment for the proposed school. This figure should be understood as a conservative lower-bound estimate: it applies only to registered cases, excludes the substantial unregistered population discussed above, and does not account for other neurodivergent profiles (ADHD, developmental language disorder, sensory processing differences) that may similarly benefit from the proposed educational model.

2.4 PESTEL analysis

Understanding the external environment in which the proposed school will operate is a prerequisite for any credible business plan. The PESTEL framework - examining Political, Economic, Social, Technological, Environmental, and Legal dimensions - provides a structured method for mapping these macro-level forces before moving to market-level and competitor analysis. Its purpose in this project is threefold: to identify the external conditions that create the opportunity this project addresses; to surface the risks and constraints that the business model must be designed to withstand; and to distinguish between factors the project can influence - through advocacy, positioning, and partnership - and those it must simply plan around.

Table 3.

PESTEL analysis

Factors	Key Influence on the Project	Assessment
Political	● EU accession conditionality; ● post-war recovery agenda;	Positive

Factors	Key Influence on the Project	Assessment
	• Ministry of education and science reform commitments	
Economic	• GDP recovery; • Internally displaced persons concentration in Kyiv; • USD 100B+ reconstruction funding; • UAH depreciation	Mixed-positive
Social	• 1-in-100 ASD prevalence; • war trauma; • availability of organized parent community; • Lack of qualified staff for work with neurodiverse children	Mixed-Negative
Technological	• Power outage risk • Digital tools for alternative communication support and individual education plan management (Augmentative and Alternative Communication (AAC)/Individualized Education Plan (IEP))	Mixed-positive
Environmental	• Mandatory shelter compliance; • Energy costs elevated; • Sensory-adapted fit-out requirements	Negative
Legal	• Clear licensing rules for commercial organization; • Value added tax (VAT) exemption for licensed study services; • Acting Law with inclusion clause (2145-VIII) • Convention on the Rights of Persons with Disabilities ratification and reports about regular violation of such rights;	Mix-positive

The PESTEL analysis reveals an environment that is broadly enabling for the proposed project, with political, economic, social, and legal factors collectively creating conditions in which a quality private inclusive school has a credible path to both financial sustainability and social impact. EU accession conditionality creates policy pressure that elevates the importance of inclusive education, while post-war reconstruction funding opens access to international grant financing that the project's nonprofit foundation is positioned to capture. The existence of an organized and digitally connected parent community simultaneously signals demonstrated market readiness and

provides a natural acquisition channel - one that requires community engagement rather than paid advertising to activate. The legal framework further reduces barriers to entry: VAT exemption for licensed educational services and a well-defined licensing pathway mean that regulatory compliance, while administratively demanding, is achievable and predictable.

The most significant constraints operate at the operational level. The shortage of qualified specialists - speech-language pathologists, neuropsychologists, and rehabilitation specialists - represents both a direct staffing risk for the school and a broader market failure that the project's nonprofit foundation is designed to partially address through partnerships and professional development investment. Environmental compliance requirements specific to wartime Kyiv - mandatory shelter adaptation, elevated energy costs, and sensory-adapted fit-out - increase facility investment but are non-negotiable and have been fully budgeted. UAH depreciation and energy infrastructure vulnerability are real ongoing risks, mitigated respectively by annual tuition indexation and generator installation.

On balance, the external environment does not create the problem this project addresses - that problem is structural and pre-existing. What the current moment does create is an unusually favorable window: policy momentum, available grant funding, and an underserved market with demonstrated willingness to pay (demonstrated in next chapters) are rarely aligned simultaneously. The project is designed to use this window to establish itself, demonstrate measurable impact, and build the institutional legitimacy needed to scale beyond a single school.

2.5 Porter’s five forces

Understanding the competitive dynamics of the market the proposed school is entering requires more than mapping existing providers. It requires assessing the structural forces that

determine how attractive and defensible a market position is - not only today, but as the market evolves. Porter's Five Forces framework provides this structural lens, examining five dimensions: the threat of new entrants, the bargaining power of customers, the bargaining power of suppliers, the threat of substitutes, and the intensity of competitive rivalry among existing providers.

Table 4.

Porter's Five Forces

Force	Assessment	Strategic Influence
Suppliers (specialists)	High - specialists are scarce due to war emigration and historically low supply; specialist compensation is the largest cost driver	Above-market salaries, professional development, and school pipeline are non-negotiable investments
Customers	Moderate-high - informed, mobile families; alternatives exist; high price sensitivity to outcomes	Retention (90%+ target) is the primary revenue protection strategy; switching costs (child relationships) provide natural lock-in
Existing Competitors	Moderate - IRS, public resource rooms, state schools (low quality), homeschooling (growing), ABA therapy centers (not full-curriculum schools); private licensed school (not enough quantity of school with high quality)	Differentiation must be communicated through observable, verifiable proof points (specialists on-site, outcome data)
New competitors	Moderate - licensing (3–6 months), specialist recruitment difficulty and reputation building time create barriers; market attractiveness may draw entrants in Years 3–5	First-mover brand advantage is time-sensitive; rapid community trust-building is essential
Competitive services	Low – Moderate - market is underpenetrated; no direct equivalent competitor; rivalry will intensify as market grows	Window of 3–5 years to establish dominant brand position before competition scales

For the proposed school, this analysis yields an insight that is counterintuitive at first glance: the most significant competitive force is not rivalry - the number of comparable schools is small and their quality is uneven - but supplier power. The scarcity of qualified clinical specialists in Kyiv's post-war labour market is the structural constraint that most limits how quickly the integrated

inclusive education model can be built and replicated. Understanding this dynamic before designing the staffing strategy, compensation model, and university partnership pipeline is precisely what the Five Forces framework is designed to enable.

2.6 Stakeholder analysis

External analysis could for this project is vital as it is more complex than only customer-supplier relationship. Children, parents, clinical specialists, regulatory bodies, donors, advocacy organizations, and investors each have distinct interests, different levels of influence over the project's success, and different expectations of what they will receive in return for their engagement. Mapping these relationships before moving to operational and financial planning is essential: it identifies whose support is critical to launch, whose opposition could derail it, and whose needs must be designed into the model from the outset rather than managed reactively.

And the complexity is higher because while your main customer is child but the decision maker is parent, and vice versa parents could be also and advocate. The regulator could be also a partner. So partnership strategy should consider variety of roles of the same stakeholders and manage their expectations. The most critical balance is the triangle of three interdependent stakeholder groups - parents, clinical specialists, and donors: parents generate revenue, specialists generate quality, and donors generate access. All three flows must be sustained simultaneously. If any one weakens, the entire model becomes unstable.

Table 5.

Stakeholder analysis

Stakeholder	Primary interest	Level of influence	Relationship to the project	Engagement strategy
Parents	Quality education with genuine clinical integration; safety; transparency of outcomes; value for money	High - primary customers and word-of-mouth channel	Core revenue source; primary acquisition channel; community advocates	Pre-launch information evenings; monthly progress reports; parent community; open-door policy
Children	Safe, structured, sensory-adapted environment; peer connection; belonging	High - the product is designed around their needs	End beneficiaries; their progress is the primary quality metric	Individualized education plan -based individualized support; sensory-adapted environment; structured peer interaction
Clinical specialists (Speech-language pathologist, neuropsychologist, rehabilitation specialist)	Above-market compensation; professional development; meaningful work; non-burnout environment	High - scarcest resource; quality of provision depends entirely on their availability and retention	Key staff; primary source of competitive advantage; highest operational risk	25–40% salary premium; professional development budget; weekly team supervision; university pipeline
Impact investors	Financial return; ESG-aligned investment; reputational positioning in Ukraine reconstruction	High for for-profit entity capital	Capital providers; governance stakeholders through convertible note structure	Quarterly reporting; transparent financial model; clear equity conversion terms
Competitor private school	Market positioning; quality differentiation	Moderate - indirect competitive pressure	Indirect competitors; potential future network partners in advocacy	Monitor market; differentiate through outcome data; potential co-advocacy on sector standards
International donors (United Nations Children's Fund (UNICEF), IRF, Embassy of different countries),	Measurable social impact; EU accession alignment; post-war recovery contribution;	High for nonprofit foundation component	Grant funding source; reputational validation; policy leverage	Nonprofit foundation as dedicated interface; impact reporting; theory

Stakeholder	Primary interest	Level of influence	Relationship to the project	Engagement strategy
Enterprises and private investors as a part of their corporate social responsibility	financial accountability			of change alignment
City Administration	Safe educational institutions; EU accession compliance; post-war recovery narrative	Moderate - facility permits; potential future partnership	Permitting authority; potential future co-investor in replication	Compliance-first relationship; foundation advocacy as channel for dialogue
Inclusive resources centres (IRS)	Referral of families who need more than IRC can provide; professional collaboration	Moderate - natural referral source for families exceeding IRC capacity	Complementary rather than competitive; potential referral partner	Formal referral agreement; shared case consultation where appropriate
Pediatric neurologists and psychiatrists	Appropriate placement recommendations for their patients; reliable partner institution	Moderate - primary clinical referral channel	Key acquisition channel; trust-based relationship	Formal referral partnership; outcome data sharing; reciprocal referral for clinical needs
Autism and neurodivergent advocacy organizations (Non-Governmental Organization (NGO), Parents associations)	Rights-based inclusive education; systemic reform; community support	Moderate - referral network; legitimacy validators; co-advocacy partners	Credibility endorsers; referral source; nonprofit co-advocacy partners	Formal partnership agreements; co-publication of policy briefs and impact reports
Ministry of Education and Science (MES)	Regulatory compliance; EU accession commitments; inclusive education reform	High - licensing authority; policy setter	Regulatory gatekeeper; potential future co-financing partner; demonstration model audience	Proactive compliance; nonprofit foundation advocacy engagement; impact reporting
Universities (Borys Grinchenko, Dragomanov)	Practicum placements for students; professional community building	Low-Moderate - talent pipeline from Year 2	Specialist recruitment pipeline; sector capacity building contribution	Formal practicum agreements from Year 2; guest lectures; research collaboration

Beyond the strategic stakeholders mapped above, the school's operations depend on a set of transactional relationships that, while not shaping the mission, carry meaningful operational risk. For example, facility lease is the most significant, but a long-term agreement with a fixed escalation cap is the primary mitigation against landlord risk. Banking relationships and payment processing are standard commercial arrangements. Administrative staff - the school administrator, accountant, other internal team members whose interests are addressed through the compensation and culture strategy described in Chapter 5. Supplies procurement are managed through standard vendor contracts with no single-supplier dependency.

2.7 International experience and benchmark

The international evolution of educational provision for neurodivergent children has moved through three broad phases over the past half-century:

- segregation (specialist schools serving only children with disabilities, isolated from mainstream peers);
- mainstreaming (physical placement of children with disabilities in regular classrooms with minimal adaptation);
- most recently, genuine integration - small, specialist-supported settings that preserve peer contact while delivering the clinical depth that mainstreaming alone cannot provide. It is this third model - often described as a resource-based or specialist-integrated approach - that the research literature increasingly identifies as the most effective for children with ASD and preserved intellectual ability, and that the proposed school is designed to implement.

Three country contexts are particularly relevant as benchmarks: Poland, as the closest geographic, cultural, and systemic analog; Israel, as the most developed example of a differentiated placement system; and England, as the source of the most robust outcome data on different placement models.

Poland

Poland is the primary international reference point for the proposed school - a post-communist EU member state with a comparable educational tradition, a rapidly growing ASD population, and a private inclusive school sector that emerged precisely because the state system could not keep pace with demand.

In Poland, the overall number of ASD diagnoses grew from 18,924 in 2012 to 131,440 in 2023 - a sevenfold increase in eleven years that closely parallels Ukraine's trajectory of accelerating diagnostic recognition. In the 2022/2023 school year, 82,199 children in Poland had special educational needs attributed to ASD, a 30% increase from the previous year alone. Poland's population of approximately 38 million - comparable to Ukraine's pre-war population - makes per-capita comparisons directly meaningful.

Despite a formally strong inclusive education framework, the Polish state system has not been able to meet demand for specialist provision, prompting the development of a private sector network of small specialist schools across all major cities - Warsaw, Krakow, Poznań, Wrocław, Łódź, Gdańsk, and others. These schools are characterised by class sizes of 3–4 students, individualised schedules, and a multi-specialist approach combining speech therapy, occupational therapy, alternative communication, and behavioural support within the school day - precisely the model the proposed Kyiv school is built upon. The Polish experience demonstrates not only the market logic of

this model but its commercial sustainability: private specialist schools have operated without state subsidy across multiple Polish cities since the mid-2010s, serving families who choose to pay market rates in preference to inadequate state provision.

The key lesson from Poland is not that private schools replace the state system - they serve a minority of the ASD school population. The lesson is that a well-executed private integrated model, operating in a context of growing diagnosis rates and insufficient state specialist capacity, achieves full enrollment, generates waitlists, and establishes the quality benchmark against which state provision is measured. Ukraine in 2026 is structurally analogous to Poland in approximately 2014–2015: a country where the legal framework for inclusion exists, diagnostic rates are rising rapidly, and the practical infrastructure to deliver genuine support has not yet caught up.

Israel

Israel is relevant not as a direct market analog but as the most developed example of what a mature, differentiated educational placement system for autistic children looks like in practice.

According to Israel's Ministry of Health (April 2024), one in 88 children receives an autism spectrum diagnosis - representing an estimated 50,000 children and adolescents nationwide, with prevalence among three- to seven-year-olds having increased dramatically from 0.1% in the early 1990s to 2% today.

Among school-age children with autism in 2022, 36% underwent individual integration into mainstream classes, 34% participated in communication classes - small specialist groups embedded within mainstream schools - and 26% attended fully specialised schools.

This three-way distribution is significant: it reflects a system that has developed genuinely differentiated provision rather than forcing all children into either full inclusion or full segregation. The communication class model - a small group of 6–8 children with specialist staffing, located within a mainstream school - is the Israeli equivalent of what the proposed Kyiv school offers, and it serves the largest single segment of the Israeli autistic school population.

Despite significant progress, substantial challenges remain: a critical workforce shortage, with thousands of positions unfilled in specialised health and therapeutic services for autistic people, has been identified as perhaps the most pressing issue in Israel's autism care landscape. This mirrors exactly the specialist scarcity challenge that the proposed Kyiv school's staffing strategy and university pipeline are designed to address - confirming that it is a structural feature of inclusive education systems at any stage of development, not a Ukrainian-specific problem.

England

England provides the most robust evidence base on educational outcomes for autistic children across different placement models, and it delivers an important cautionary finding for policymakers who treat mainstream placement as inherently superior to specialist provision.

More than 70% of autistic pupils in England are enrolled in mainstream settings, consistent with the legal presumption in favour of inclusion under the Children and Families Act 2014. Yet three quarters of parents report that their child's school place does not fully meet their needs - a finding that directly challenges the assumption that placement location is equivalent to quality of provision. Physical presence in a mainstream classroom without adequate specialist adaptation does not constitute meaningful inclusion; it constitutes what researchers increasingly describe as "integration without inclusion."

England's response has been the development of specialist resource bases - small specialist units embedded within mainstream schools, providing intensive support for a defined group of children while preserving access to mainstream peers and curriculum. This hybrid model - clinically intensive, socially integrated, geographically local - is the design precedent that most directly informs the proposed school's approach.

As a result of this analysis three findings emerge consistently across the international evidence base and are directly relevant to the proposed school's design and positioning:

1. the gap between the number of neurodivergent children requiring specialist educational support and the number of genuinely integrated specialist school places available is structural and growing in every country examined. State systems, even well-resourced ones, consistently lag behind diagnostic prevalence growth. Private provision fills this gap not as a luxury but as a necessity.
2. the design principles that distinguish effective provision are consistent across countries and contexts: small class sizes enabling genuine individualisation; clinical specialists embedded within the school day rather than accessed through external referral; a physical environment adapted for sensory regulation; and a whole-school culture that treats neurodivergence as a variation to be accommodated rather than a deficit to be corrected.
3. the specialist workforce shortage is a universal constraint, not a Ukrainian peculiarity. Israel, England, and Poland all report critical shortages of qualified SLPs, neuropsychologists, and specialist educators. This confirms that the proposed school's investment in above-market compensation, professional development, and university

pipeline development is not a local workaround but an evidence-based response to a global structural challenge.

Chapter 3: Market and Consumer

3.1 Market overview

For proper investigation of the market addressed by this project it should be stressed that the proposed concept is not simply the private school market in Kyiv, but concept of the school where all necessary specialists is in place and individually helps the child to make an intellectual and physical health stronger. Current market of the educational and therapeutic services for neurodivergent children represented as fragmented, largely unregulated space in which families currently assemble support from multiple disconnected providers because no single institution offers an integrated solution.

This ecosystem comprises six distinct service categories that families of neurodivergent children navigate simultaneously:

- state general education with inclusive support (mainstream schools with IRCs);
- state specialised education (special schools and rehabilitation centres);
- private general education with varying degrees of SEN orientation;
- private therapeutic and clinical services (ABA centres, speech therapy practices, sensory integration clinics);
- informal and home-based education;
- community support structures (parent organisations, advocacy groups, online communities).

The proposed school concept addresses a gap at the intersection of the first, third, and fourth categories: a licensed full-curriculum private school with the clinical depth of a therapeutic centre, located within the child's residential district.

Ukrainian market for educational and therapeutic services for neurodivergent children has undergone significant structural change since 2022, driven rapid growth in ASD and broader neurodivergent diagnoses. Kyiv market is also rose due to the concentration of internally displaced families in the capital. State system of rehabilitation of neurodiverse children shown the progressive failure and lead to growing demand of schools with proposed format.

The state system provides the foundational layer of provision in Kyiv specifically: in 2024 - 14 IRCs conducting assessments and prescribing support, 18 special schools, and 4 rehabilitation centres. In the 2024/2025 school year, 3,648 children with special educational needs (not only neurodiverse children) were enrolled in inclusive classes across Kyiv's schools - a 24% increase year-on-year - while a further 4,066 attended specialized institutions. The scale of demand is further illustrated by the workload of Kyiv's IRCs: in 2024 they conducted 8,500 comprehensive assessments, a 50% increase compared to 2023.

However, the gap between formal coverage and practical quality reflects a national pattern that is no less visible in Kyiv. Across Ukraine, resource rooms operate at only 81% of required specialist staffing levels as of January 2025. Nationally, fewer than 30% of teachers in inclusive classrooms have received meaningful autism-specific training. And the bureaucratic pathway to accessing state support - which requires IRC assessment, formal diagnosis, and ongoing administrative engagement - is sufficiently burdensome that many families, particularly those with

financial means, choose to bypass the state system entirely in favour of private alternatives, regardless of city.

Among Kyiv's 177 licensed private schools in 2024/2025, an estimated 10–20 explicitly position themselves as serving children with SEN or neurodivergent profiles. Their approaches vary considerably: some employ assistant teachers or a part-time speech therapist; others have developed proprietary programmes combining elements of ABA, sensory integration, and alternative pedagogy; still others apply a general differentiation philosophy without specialist clinical staffing. This diversity reflects genuine experimentation in an unregulated space - Ukraine has no licensing standard defining what "inclusive private school" means in practice, and no quality assurance mechanism assessing how effectively a school serves neurodivergent children.

Yet the more fundamental problem is not the variation in approaches - it is the scarcity of provision relative to need. Even if every one of these 10–20 schools delivered high-quality support, they would represent a handful of options scattered across a city of 3.5 million people. Geography matters enormously for families of neurodivergent children: daily commutes to a distant school add sensory and regulatory burden to children who are already managing significant environmental demands. Proximity to the child's neighbourhood is not a convenience - it is a clinical and logistical prerequisite for sustainable inclusion.

This scarcity is compounded by fragmentation. Each school that attempts inclusion does so largely in isolation - without a shared methodology, shared specialist resources, or a shared quality standard. Knowledge and practice do not accumulate into a system; they remain locked in individual institutions, dependent on individual champions, and lost when those people leave. The proposed school is designed not as another isolated institution doing its best, but as the first instance of a

scalable model that can be documented, replicated, and that builds institutional knowledge rather than consuming it.

The market analysis confirms that Kyiv presents a substantial and structurally underserved opportunity. Demand for quality educational provision for neurodivergent children is growing rapidly - driven by accelerating diagnosis rates, internally displaced families concentration in the capital, and war-related expansion of children with trauma-related neurodevelopmental needs - while the state system's capacity to respond is constrained by staffing shortfalls, inadequate teacher training, and a bureaucratic access pathway that many families actively choose to avoid. The private market has responded with genuine diversity of approach, but without the scale, geographic distribution, or clinical depth that the need requires. The result is a market in which supply is fragmented, quality is unverifiable, and families of neurodivergent children with preserved intellectual ability in Kyiv's eastern districts have no integrated clinical-educational option within reach. This is the gap the proposed school is designed to fill.

3.2 Competitive landscape and positioning

The competitive landscape for the proposed school spans five distinct segments, each representing a different trade-off between academic quality, clinical support, cost, and social integration:

Table 6.

Competitive landscape: segment mapping

Segment	Examples	Strengths	Limitations	Competitive threat
State inclusive schools + IRCs	Mainstream state schools with IRC support	Free; legally mandated; widely accessible	Undertrained staff; large classes; IEPs not implemented with fidelity; 81% IRC staffing levels	LOW - already failed the target segment; families seeking private alternatives have typically exhausted state options
State special schools	18 specialised schools, 4 rehab centres in Kyiv	Smaller classes; specialist staff; adapted curricula	Fully segregated; academic ceiling often underestimates preserved-intellect children; limited social integration	LOW - serves a different population; families of children with preserved intellect actively seek to avoid segregated settings
Private schools with SEN orientation	Mainstream School, Happy Kids Center, Bez mezh, Rich School	Licensed; private environment; varying specialist support; more flexible than state	No unified standard; clinical staffing varies widely; typically no full clinical team embedded in school day	DIRECT - closest competitors; differentiation battlefield is clinical integration depth
ABA and therapy centres	Spectrum, Dynamika, Neuroflex, Behavior Centre Kyiv	High clinical expertise; evidence-based; intensive support	Not licensed schools; no academic curriculum; social isolation risk; high cost (UAH 10,000–50,000/ month)	PARTIAL - serves clinical need but not educational; many families use both school and therapy centre simultaneously

The proposed school sits within the private SEN oriented school segment in formal terms - it is a licensed school operating under the state curriculum and charging tuition fees but embedding full-time clinical specialists (Speech-Language Pathologist (SLP), neuropsychologist, rehabilitation specialist) within the school day rather than referring families to external services. It planned to be operating within the school day, small classes of 8 children, sensory-adapted facility, and a price point accessible to the upper-middle-income segment.

The following table maps the known private schools in Kyiv that explicitly work with neurodivergent children or children with SEN, with verified pricing data as of 2025/2026. The absence of published pricing for several providers reflects common market practice: schools working with neurodivergent children frequently price individually based on the child's support level, making standardised comparison difficult for families.

Table 7.

Direct Competitor Pricing

School	Location	Monthly fee (UAH)	Entry fee * (UAH)	Class size	Clinical specialists, confirmed
Mainstream School	Pechersk	21,000	25,000/year (org.)	Not disclosed, but actually 6-8	SLP + tutors confirmed; neuropsychologist mentioned
Mozaika School	Kyiv, Brovary, Odessa, Warsaw, Prague, Almaty, Astana, Karaganda, Uralsk, Aktobe	18,000-23,000	18,000-23,000 (deposit)	Up to 10	SLP, psychologist, rehabilitation specialist 2or 4 times per week
School «Bez Mezh»	Kyiv oblast (Hotiv)	26,000-32,000	25,000	Up to 10	SLP + psychologist (weekly sessions)
Happy Kids Center	Kyiv (Shevchenkivsky)	25,000	-	5–6 children	Specialist support confirmed; roles not detailed

School	Location	Monthly fee (UAH)	Entry fee * (UAH)	Class size	Clinical specialists, confirmed
School Rich	Darnytsia, Kyiv	11,000	-	Up to 10	Specialist support confirmed; roles not detailed
Vedernikova School	5 Kyiv locations	1,500–9,000	35,000 UAH	Not disclosed	Not confirmed; general differentiation approach, neurodivergent children could be the part of the program but only with separate tutor paid by the parents
Projected School	Kyiv, Darnitsa	22,000	22,000	6-8	SLP + Neuropsychologist + Rehab Specialist - all FT, embedded in school day

The projected school occupies a distinctive position that has a limited existing Kyiv provider replicate: a fully licensed Ukrainian-curriculum primary school with three full-time embedded clinical specialists (SLP, neuropsychologist, rehabilitation specialist) operating within the school day, small classes of 8 children, sensory-adapted facility, and a price point accessible to the upper-middle-income segment.

The table below maps positioning across the two dimensions that matter most to the target family: clinical integration depth and price accessibility.

Table 8.

Clinical integration depth and price positioning

School	Clinical integration depth	Monthly fee (UAH)
State inclusive schools	Low - IRC assessment only; no embedded specialists	Free
Mainstream School	Medium - SLP + tutors confirmed Medium	21,000

School	Clinical integration depth	Monthly fee (UAH)
Mozaika School	High - clinical individual approach; no curriculum	18,000-23,000
School «Bez Mezh»	Medium - SLP + psychologist weekly	26,000-32,000
Happy Kids Center	Medium - SLP + psychologist weekly	25,000
School Rich	Medium - SLP + psychologist weekly	11,000
Vedernikova School	Low - no embedded specialists, tutor needed	1,500–9,000
Projected School	High - clinical individual approach, SLP + Neuropsychologist + Rehab Specialist, all FT, embedded daily	22,000

At UAH 22,000/month, the proposed school is priced above the general private school segment (UAH 10,000–20,000) and on par with Mozaika (UAH 18,000 – 23,000) and Mainstream School (UAH 21,000) - the closest existing competitor - while offering substantially deeper clinical integration. Compared to Bez mezh (UAH 32,000), the proposed school offers comparable or superior clinical integration at a lower price, with a smaller class size and a facility purpose-built for the Darnytsia district rather than requiring cross-city commuting.

The key competitive insight, derived from Porter's Five Forces analysis, is that the binding constraint for this market is not rivalry among schools but supplier power: the scarcity of qualified clinical specialists determines who can credibly operate this model, creating a natural barrier to imitation that is far more durable than price competition or marketing differentiation. Therefore, market proposition of the projected school in terms of prices and value proposition is competitive.

3.3 Consumer profile and segmentation

Consumer segmentation in the education market requires a clarification that is specific to this project: the child and the parent occupy fundamentally different roles in the purchasing decision, and conflating them produces a distorted picture of both demand and the value proposition. The child is the direct consumer - the person who experiences the school environment, develops relationships with specialists, and whose progress or lack thereof determines whether the service delivers on its promise. But the child does not select the school, negotiate the contract, pay the tuition, or decide whether to re-enrol next year. These decisions rest entirely with the parent or guardian, who is therefore the economic customer and the primary target of the school's acquisition and retention strategy. This distinction matters because the child's needs and the parent's expectations, while related, are not identical - and both must be understood and addressed simultaneously. A school that delivers genuine clinical progress for the child but fails to communicate that progress to parents in accessible, credible terms will lose the enrollment regardless of its actual quality. Conversely, a school that manages parent relationships masterfully but fails to deliver observable child development will lose trust irreversibly once parents compare notes with each other - as they routinely do in the tightly connected Kyiv autism parent community.

Segmenting the parent customer base is therefore not merely a marketing exercise. It is the foundation for understanding what different families are actually hiring the school to do, what trade-offs they are willing to accept, what price points they can sustain, and what evidence of value will be sufficient to retain their enrollment year after year. The following segments are defined not by demographic characteristics alone but by the nature of their relationship with the school's service portfolio and the specific expectations they bring to that relationship.

Primary Segment: School Enrollment Families

The primary customer is the parent or guardian of a school-age neurodivergent child with preserved intellectual ability, residing in or able to commute to the Darnytsia district of Kyiv. Based on market intelligence from the Kyiv neurodivergent parent community and comparable private school enrollment patterns, the target parent profile is:

- Age: 30–45 years old; typically both parents employed or one of them
- Household income: UAH 100,000–300,000/month, placing them in the middle to upper-middle income bracket for Kyiv - sufficient to sustain UAH 22,000/month tuition without financial stress
- Employment: frequently IT sector, professional services, military technologies , NGOs, or public sector management - sectors with above-average salary resilience during the war
- Prior experience: 1–3 years navigating preschools and public school failures or specialist waiting lists before seeking a private alternative; highly informed about neurodivergence
- Primary decision driver: demonstrated outcomes and certainty of genuine inclusion - not price; families who have experienced repeated school failures will pay a substantial premium for credible, verifiable commitment to real support
- Primary pain point: uncertainty - the fear that a nominally inclusive school will fail their child as public schools or preschools have
- Information sources: peer referral within the Kyiv autism parent community (primary); paediatrician and specialist referral; school website and Instagram (validation tool, not discovery channel)

Baseline expectations (non-negotiable):

- A physically secure, enclosed environment with supervised outdoor space for motor breaks and fresh air
- Nutritious, allergen-aware that accounts for the sensory and dietary sensitivities common among neurodivergent children
- Reliable shelter compliance adapted for neurodivergent children - visual supports, pre-rehearsed calming procedures, pre-positioned sensory kits - for air raid situations
- Full-day supervision by trained staff who understand the child's regulatory profile and can respond to behavioral escalation without punitive measures

Developmental expectations:

- Measurable intellectual progress against the child's individual Individualized educational plan (IEP) goals - not against a neurotypical benchmark, but against the specific academic and communication targets agreed with the family at intake
- Observable social and daily living development: growing capacity to form peer relationships, manage group transitions, regulate emotions in shared spaces, and develop the functional independence skills that will determine quality of life in adolescence and adulthood
- Regular, accessible, honest reporting on both dimensions - monthly oral reports and quarterly face-to-face review meetings - that give parents genuine insight into their child's trajectory rather than formulaic reassurance

Relationship expectations:

- To be treated as expert partners in their child's education rather than recipients of professional decisions
- To have a single point of contact within the school who knows their child and is available for questions without requiring a formal appointment
- To belong to a community of families who understand their experience - reducing the social isolation that parenting a neurodivergent child in an unsupportive system commonly produces

Secondary Segment: After-School Club Families

The secondary customer is the parent of a neurodivergent child attending a mainstream school who requires supplementary specialist support but whose family has not opted for or cannot afford full private school enrollment. This segment is more price-sensitive (target price UAH 5,500/month for two sessions per week) and represents a lower-margin but substantially larger revenue stream. Critically, it also serves as a natural enrollment pipeline: families whose children attend the after-school club are the most qualified prospects for school enrollment as the child ages into the next grade cohort.

<u>Baseline expectations (non-negotiable):</u>

- A safe handover and collection process - these families are managing school drop-off and pickup at two institutions and need reliable, low-friction logistics
- Qualified specialists who understand the child's specific profile, not generalist youth workers

Developmental expectations:

- Targeted progress on the specific skill gaps that the mainstream school cannot address - typically communication, social skills, emotional regulation, or sensory processing
- Practical strategies and guidance for parents on how to support the same goals at home, extending the impact of specialist sessions beyond the club itself

Relationship expectations:

- Lighter-touch than the primary segment: brief oral updates after each session block rather than monthly reports; availability by message rather than scheduled meetings
- Transparency about what the club can and cannot deliver - these families are experienced navigators of the specialist services market and do not respond well to overselling
- A clear pathway to school enrollment if the family's circumstances change or the child's needs intensify - the club should feel like a natural entry point into the school community, not a separate product

Seasonal Segment: Camp Families Seasonal Segment: Camp Families

Summer and holiday camp participants represent a third segment - broader than the school enrollment segment in income range, shorter in engagement duration, and strategically important as a brand introduction point for families who have not yet experienced the school's model directly. Camp pricing (UAH 14,000 per two-week session) is calibrated to attract families from both the primary and secondary segments, with conversion to after-school club or school enrollment as the desired downstream outcome.

Baseline expectations: A safe, structured environment where their child can participate meaningfully alongside peers - without the sensory overload or staff unpreparedness that makes mainstream summer programmes inaccessible.

Developmental expectations: Observable progress in peer interaction, emotional regulation, and communication within an enjoyable, activity-based format - a supported social experience rather than intensive clinical intervention.

3.4 Customer's Jobs-To-Be-Done

Based on parent's estimation the projected school should cover 3 Jobs-To-Be-Done:

The primary job that parents are hiring the school to do can be articulated as: give my child a structured, safe environment where they can learn, develop communication and social skills, and experience success - without the daily trauma of a system that does not understand them - so that I can work, parent my other children and be a loving parent for my neurodiverse child, and stop spending every evening compensating for what the school failed to provide today.

This framing has three implications for the school's design and marketing:

- the emotional job - peace of mind, relief from constant compensatory effort - is as important as the functional job of curriculum delivery.
- parents will pay a substantial premium for credible certainty over a lower price with uncertainty, which explains why willingness to pay is higher for families who have experienced repeated school failures.
- acquisition and retention strategies must address emotional trust as well as functional quality.

The secondary matter for parents to hire the school which provide a peer community for genuine friendships rather than surface-level proximity; to coordinate the therapeutic support their child needs without requiring parents to independently manage multiple specialist relationships; and to connect the family with a community of parents who understand their experience, reducing the social isolation that parenting a neurodivergent child commonly produces. These secondary jobs explain the value of the after-school club, the parent support programme, and the nonprofit foundation's community-building mandate.

At the same time though the nonprofit foundation's donor stakeholders is not a customer, but rather partners for the projected school, it should be mentioned that to provide credible evidence that integrated inclusive education is feasible in the Ukrainian context, creating the policy and funding case for systemic reform are also job-to-be-done on institutional level. And this job-to-be-done is what justifies grant funding - not charity, but proof-of-concept investment.

3.5 Customer’s Journey

Parents discover the school primarily through trusted peer referral within the tightly connected Kyiv autism parent community. Secondary channels include referrals from pediatricians, psychiatrists, and SLPs at the point of diagnosis or school readiness assessment. The school's Instagram and website serve as validation tools after referral, not as primary discovery channels - parents use them to verify credentials and approach after receiving a peer recommendation.

The consideration phase is typically 4–8 weeks. Parents compare the school against their current placement and one or two other private schools they are simultaneously evaluating. Primary decision criteria are clinical integration ("Are your specialists really on-site every day?"), environment

safety ("Will my child not be mocked or sidelined?"), and transparency ("Will I know what is actually happening in the classroom?"). The trial day - offered before the enrollment decision - is the single most important conversion moment: it allows the child's actual response to the environment to confirm or disconfirm parental trust, and for families not yet ready for full enrollment, participation in a summer camp serves the same function - a lower-commitment first experience of the school's model before the September decision.

Seasonality is a critical structural factor in this market. Changing schools mid-year is highly disruptive for neurodivergent children, for whom routine and environmental predictability are not preferences but regulatory necessities. Parents are therefore strongly inclined to make school transitions at the start of the academic year and are deeply reluctant to act outside that window even when dissatisfied with their current placement. This creates a concentrated enrollment decision cycle: the majority of families who will enrol for September make their final decision between March and June. The practical implication for the school's acquisition strategy is clear - community engagement, information evenings, and clinical referral partnerships must be active and generating leads well before this window opens, not during it. A school that begins outreach in May is already competing for families who have largely made up their minds.

The school's intake process is a critical brand experience. Each prospective family completes a 60–90 minute consultation with the Director and Lead Specialist, during which the child's profile, current educational situation, therapeutic history, and specific needs are discussed. The school then provides a written initial impressions document outlining what the school can offer and how the child's needs will be addressed. A trial day is offered before the enrollment decision. This

transparency is rare in the Ukrainian education market and is a primary driver of conversion from consideration to enrollment.

Enrollment phase is formalised through a services agreement, payment of the UAH 22,000 non-refundable deposit (applied to first month's tuition), and development of the child's initial Individual Education Plan (IEP) within the first two weeks of attendance. The adaptation period (Weeks 1–4) involves reduced hours with progressive extension as the child regulates, daily parent communication, and a formal adaptation review meeting at Week 4.

Meanwhile retention is managed through a structured parent communication system: monthly written/oral progress reports; quarterly parent-specialist review meetings; open-door policy for unscheduled parent visits; photo of a daily activities (base on parents approval certificates); biannual satisfaction survey (results shared with all enrolled families). Target retention rate: 90%+ annual re-enrollment.

Long-term enrolled families become community anchors: providing referrals, participating in the parent social media and messengers' community, attending monthly parent education events, and - for some families - engaging with the nonprofit foundation's advocacy activities. This community layer transforms the school from a service provider into a social platform, increasing retention and generating organic acquisition at near-zero marginal cost from Year 2 onward.

3.6 Market Sizing

Before committing capital to a new educational institution, any investor or founder needs to answer a foundational question: is the market large enough to justify the investment, and is the addressable segment within that market realistic enough to support the financial model? Without

this assessment, there is a material risk of deploying significant resources - facility fit-out, specialist recruitment, licensing, working capital - into a market that is either too small to reach break-even at the proposed price point, or too geographically or demographically constrained to sustain growth beyond Year 1. Market sizing is therefore not an academic exercise in this context; it is a financial risk assessment.

A school that launches with 24 children and cannot demonstrate a credible path to 60–80 children within three to four years is not a scalable business - it is an expensive passion project. The total addressable market analysis (TAM), serviceable addressable market (SAM), and serviceable obtainable market (SOM) analysis that follows is designed to establish, with as much precision as the available data allows, that the proposed school operates in a market that is sufficiently large to support both the initial investment and the replication ambitions of the scaling strategy, while remaining honest about the limitations of Ukrainian epidemiological data and the assumptions required to bridge those limitations.

The total addressable market (TAM) is defined as the total annual expenditure of families of neurodivergent children in Kyiv on education and therapeutic support combined - reflecting the market definition established in Section 3.1. Two approaches are used:

Approach 1 - ASD-focused (conservative): 3,891 officially registered ASD children in Kyiv. Applying a 60% preserved-intellect rate (conservative midpoint of 44–70% range) yields approximately 2,335 children as the primary school target population. At an average annual combined spend on education and therapy of UAH 264,000 per family (UAH 22,000/month school without external supplement), the ASD-focused TAM is approximately UAH 616 million.

Approach 2 - Broader neurodivergent population: Applying global ADHD prevalence of 5–8% to Kyiv's school-age population of approximately 200,000 yields 10,000–16,000 children with ADHD alone. Given the documented underdiagnosis of ASD and the exclusion of ADHD from state inclusive education support, the total population with unmet educational needs is substantially larger than official data suggests. Applying a conservative blended annual spend of UAH 66,000–150,000 per family (lower than the ASD-focused estimate, reflecting less intensive support needs on average) yields a broader TAM of UAH 0,6–2.4 billion. This figure is treated as an indicative order-of-magnitude estimate in the absence of reliable Ukrainian prevalence data.

Constrained by geography for pilot school (Darnytsia district and adjacent eastern Kyiv where lives nearly 20% of Kyiv popultaion), family income (household income above UAH 100,000/month where we assume 40% of population has), and search behaviour (families actively seeking private inclusive schooling). Conservative serviceable addressable market (SAM) estimate: 3891 ASD children * 0.6 (preserved intellectual) *3 (other neurodiverse profiles) *0.2 of Kyiv district population *0.4 income filtred = 560 children with matching profiles and family income in the geographic catchment.

And the actual situation could be even higher as it is inclusive school concept and other categories of children with SEN could be the potential customers.

Estimation regarding the serviceable obtainable market (SOM) for the first years of the school are as follows:

Table 9.

Serviceable obtainable market (SOM)

Year	School enrolment, children	After-school club	Summer camps	Total SOM	% of SOM (conservative)
Year 1	24	12 (from Month 6)	15 (1 session)	~50	4–6%
Year 2	36	25	30 (2 sessions)	~90	7–11%
Year 3	64	30	30 (2 sessions)	~120	10–15%
Year 5	80	60	120/year	~260	20–32%

3.7 Market Analysis Conclusion

Four conclusions from the market analysis directly inform the school's strategic and operational design.

First, the market opportunity is real and growing. Official data - 3,891 registered ASD children in Kyiv, 8,500 IRC assessments in 2024 (+50% year-on-year), 24% growth in SEN school enrollment - all point to accelerating demand that the state system is structurally unable to meet. The private market has responded, but with insufficient scale, insufficient geographic distribution, and insufficient clinical depth.

Second, the competitive gap the proposed school fills is specific and verifiable. Only one existing Kyiv provider offers the combination of a licensed curriculum, three full-time embedded clinical specialists, a class size of 8, sensory-adapted design, and a price point accessible to the upper-middle-income segment. This is a big gap identified through desk research alone - it is

confirmed by the existence of only one competitor from the pricing table who can answer yes to all five criteria simultaneously.

Third, the primary acquisition challenge is not generating awareness but generating trust. The entire go-to-market strategy, from the community-first acquisition approach to the trial day to the transparent IEP reporting, is designed around converting well-founded scepticism into committed enrollment.

Fourth, the pricing strategy is validated by the market. UAH 22,000/month sits above the quality floor that signals genuine inclusion, below the ceiling that limits addressable market volume, and substantially below the family's current total expenditure on fragmented education and therapy services. The value proposition is not "this school is affordable" but "this school replaces multiple providers at a lower combined cost while delivering better coordination."

Chapter 4: Go-To-Market Strategy

Understanding the market and the consumer is necessary but not sufficient. The analysis in Chapter 3 establishes that the opportunity is real, the demand is demonstrated, and the competitive gap is specific and verifiable. What it does not answer is how the school gets from zero to 24 enrolled children by September of Year 1 - and then to 64 by Year 3, and to a waitlist that makes replication a strategic inevitability rather than an aspiration. That is the question the go-to-market strategy addresses.

For a school serving neurodivergent children in Kyiv, the go-to-market challenge is unusual. The product cannot be advertised in the conventional sense. Trust in this market is earned through relationships, referrals, and direct experience - not through reach and frequency. The go-to-market strategy must therefore be built around:

- community rather than campaigns,
- clinical credibility rather than brand awareness,
- specific moment in the enrollment calendar - April to June - when the majority of families make their September school decision.

Getting this right in Year 1 is not merely a commercial priority, it is the prerequisite for everything that follows.

4.1 Value proposition

Value proposition should be concentrated on children needs: a safe, structured, sensory-adapted learning environment where they can develop academically, socially, and

emotionally with respect to their special behavior patterns by specialists with proven track records and results.

At the same time following to the analysis of main customers value proposition should be targeted for fulfilment of parent's needs in emotional support. Therefore, this school will represent integrated education and clinical support in one place, replacing fragmented multi-provider arrangements - effectively bundling separate therapy costs into a single school fee.

As a part of social support for all parents of neurodiverse children the value proposition of this school should be a proof-of-concept for practical inclusive education, community building and information company of tolerance and antibullying company of neurodiverse children and children with disabilities in post-war Ukraine.

Four operating values:

Acceptance (neurodivergence is a variation, not a deficit - embedded in all staff language about children);

Evidence-based practice (decisions grounded in IEP data, not intuition);

Psychological safety (staff raise concerns and make mistakes openly, without blame - weekly team meeting designed for this);

Dignity (unconditional positive regard for every child and family, regardless of behavioral complexity).

Values assessed at hiring, referenced in performance reviews, modeled by Director.

4.2 Brand positioning

The school's brand is built around a single navigational metaphor: the fairway - the marked, navigated channel through which vessels travel safely regardless of weather or water conditions. For a neurodivergent child with a variable internal state and uneven regulatory capacity, this is the most precise available metaphor for what a genuinely supportive school provides: not the elimination of difficulty, but a reliable, well-marked path toward a meaningful destination, navigable even on difficult days.

The name Fairway School / “Школа Фарватер” operates simultaneously in both languages without translation loss, reflecting the school's dual identity as a Ukrainian-licensed institution with international positioning relevance for EU accession and donor audiences. The helm and compass rose in the visual mark encode the same metaphor in symbolic form: the helm represents the child's own agency in navigating their development; the compass rose, with its gold north arrow, represents the school's role in providing orientation and direction; the eight spokes of the helm correspond to eight developmental dimensions the school addresses simultaneously - academic, communicative, social, emotional, sensory, physical, adaptive, and creative. The letter F at the centre of the medallion anchors the brand identity within the mark itself.

The tagline - *to the goal by a safe course* / *до мети безпечним курсом* - compresses the school's value proposition into seven words. Three elements are present simultaneously: goal-orientation (the school is results-focused, not merely process-focused); safety (psychological comfort is not a concession to the child's neurodivergence but the precondition for any meaningful learning to occur); and course (a structured, individualised, professionally navigated route rather than a generic programme applied uniformly). This formulation is deliberately not about inclusion as a value - it is about outcomes delivered through the right conditions

Figure 1. Logo concepts – English version

Logo concepts – English version

Figure 2. Logo concepts – Ukrainian version

Logo concepts – Ukrainian version

The brand rests on three pillars that inform every element of communication, facility design, and parent interaction:

Reliability - the school does what it says it will do. IEPs are implemented, not filed. Specialists are present every day, not by appointment. Progress is measured, documented, and reported to

parents in plain language. In a market where families have been repeatedly disappointed by the gap between a school's stated commitment to inclusion and its actual practice, reliability is the most powerful differentiator available.

Safety - physical and psychological. Physical safety encompasses the secure, enclosed facility; the sensory-adapted environment; the air raid shelter protocol specifically designed for neurodivergent children who cannot tolerate standard evacuation procedures; and the nutritious, allergen-aware catering that respects the dietary sensitivities common among the school's population. Psychological safety is the condition in which a child can attempt something difficult without catastrophic fear of failure, can have a dysregulated day without losing their place in the community, and can be fully themselves without the constant effort of masking. Both dimensions of safety are presented not as therapeutic concessions but as the structural prerequisites for academic achievement.

Results - defined along two axes of equal weight. The first is intellectual development: measurable academic progress calibrated to the child's individual potential, tracked through quarterly IEP reviews and reported to parents with specific, verifiable evidence. The second is social and adaptive development: the child's growing capacity for peer relationships, communication, emotional regulation in group settings, and functional independence - the skills that will determine quality of life in adolescence and adulthood far more reliably than academic attainment alone. The school presents both axes as inseparable: a child who cannot regulate in a social environment cannot learn in one either, and a school that develops regulation without curriculum is not a school.

Trust - the school recognises that its primary acquisition challenge is not generating awareness but overcoming well-founded scepticism. The families are not uninformed - they are

experienced, organised, and cautious in precisely the ways that repeated disappointment produces. Trust, for this audience, is not built through marketing; it is built through transparency, consistency, and the accumulation of kept promises over time.

Trust, in this context, is not a brand value to be communicated. It is an operational outcome to be earned - and the school's systems are designed specifically to earn it.

The tone of all brand communication is confident without arrogance, warm without sentimentality, and precise without clinical distance. The school addresses parents as equal partners in a shared project - not as grateful recipients of a specialised service, and not as clients to be managed. This tone is itself a brand statement: it signals that the school understands who its families are, what they have been through, and what they actually need from a school that takes them seriously.

4.3 Business Model Canvas

The most sophisticated Business Model could be presented in Canvas concept.

Table 10.

Business Model Canvas

Component	Description
Customer Segments	Primary: parents of neurodivergent children (Gr.1–3) with preserved intellectual ability; Secondary: after-school families; Seasonal: camp families
Value Proposition	Children: safe, structured, sensory-adapted learning. Parents: integrated education + clinical support in one fee.

Component	Description
	Society: scalable inclusive education demonstration model
Channels	Specialist referrals (pediatric neurology, psychiatry); parent community word-of-mouth; two annual pre-enrollment information evenings; Instagram/website (validation, not discovery); advocacy organization partnerships
Customer Relationships	High-touch, long-term, trust-based: daily communication during adaptation; monthly written reports; quarterly review meetings; annual satisfaction survey; parent community WhatsApp; monthly parent education events
Revenue Streams	School tuition UAH 22,000/month (85% of Year 5 revenue); after-school club UAH 5,500/month; camps UAH 14,000/session; professional training (Year 3+); donor grants to foundation
Key Resources	Clinical specialists (SLP, neuropsychologist, rehab specialist) - scarcest resource; licensed inclusion-trained teachers; sensory-adapted facility; school license; IEP methodology; brand trust;
Key Activities	Daily individualized education delivery; clinical specialist sessions; IEP development and quarterly review; Parent communication and reporting; interdisciplinary team case meetings; after-school club and camp delivery; Foundation grant management and advocacy
Key Partners	Pediatric neurology/psychiatry clinics (referral pipeline); NGO and Parent Assocciation (legitimacy, referral, advocacy); Borys Grinchenko University (practicum pipeline); UNICEF, IRF, EU Delegation (donors); Kyiv City Education Department (licensing)
Cost Structure	Personnel 62–65% of total costs: specialist salaries at 25–40% premium + teachers + admin. Facility: UAH 140,000/month lease + fit-out amortization. Professional development: UAH 25,000/specialist/year. Materials, utilities, insurance, legal compliance

4.4 Marketing Mix (7P)

The 7P concept of go-to-market plan is highly valuable as an adequacy check of the whole concept and comparing to 4P concept is more representative for the school as it includes scarred

resources of the project – people, process and physical evidence. So, the project characterized by the the following points:

Product

Core: licensed primary school (Grades 1–3 Year 1, expanding annually and growing with their students increasing the Grades up to 11), small classes (up 8 students), Universal Design for Learning (UDL) curriculum (multiple means of representations, multiple means of action and expression, multiple means of engagement), embedded clinical specialists.

Extensions: after-school development club; seasonal camps; parent education programs; professional training (Year 3+).

Price

School tuition: UAH 22,000/month for Year 1, +12%/year from Year 2 (for the model this rate used for the situation with forecast of inflation for 2026 year from World Bank in Ukraine 8.5% and 10% estimation of currency violation will be fair, if not so the increase rate will change as well).

After-school club: UAH 5,500/month (two 45-minute sessions/week, one specialist per four children).

Summer camps: UAH 14,000 per two-week session.

Scholarship places: 4 in Year 1 (foundation-funded), growing to 8–10 by Year 3.

Place

Darnytsia district, Kyiv if to be more precise – pioneer school considered to be open in the district of Osokorky, Poznyaky: residential density, target family concentration, accessible by public transport. Facility: 400–500 sqm, sensory-adapted (natural light, acoustic dampening, calming spaces, outdoor area), adapted shelter for neurodivergent children's air raid compliance.

Promotion

Community-first and referral-driven.

Primary: specialist referral network (5+ pediatric neurology/psychiatry clinics); parent community engagement (Facebook/Telegram, information evenings).

Secondary: thought leadership content, specialist conferences, corporate social sharing.

Paid advertising: UAH 0 in Year 1 - peer referral conversion rates dominate this market.

People

The clinical team (SLP, neuropsychologist, rehabilitation specialist) is the primary source of competitive advantage and primary operational risk. Hiring criteria: minimum 3 years clinical experience with neurodivergent children, evidence-based practice orientation, interdisciplinary teamwork disposition. All staff complete 40 hours of pre-service training in Universal Design for Learning (UDL) and Positive Behavior Support (PBS) before opening - establishing a shared pedagogical language and baseline competency across the team. This is supplemented by weekly interdisciplinary case meetings, monthly external clinical supervision, and an annual professional development budget of UAH 25,000 per specialist, creating a continuous learning environment in which competency develops through supported practice rather than pre-service training alone.

The school does not operate as an ABA therapy centre - ABA-based services are available through partner clinical providers for families who seek them. Within the school day, the pedagogical approach draws on evidence-based naturalistic behavioural strategies consistent with PBS principles, prioritising the child's intrinsic motivation, functional communication, and self-regulation over compliance-based methods.

Process

Structured intake and assessment; adaptation protocol (Weeks 1–4: reduced hours, daily communication, Week 4 review); routine IEP cycle; incident response protocol; weekly 90-minute interdisciplinary team meeting. Full process documented in School Operations Manual developed before launch.

Physical evidence

Facility (sensory-adapted design visible and verifiable on open days); written materials (IEPs, progress reports, protocols - shared with families, demonstrating professional rigor); Instagram documentation of learning environments and team credentials; testimonials from enrolled families from Month 6 onward (with consent).

4.5 Marketing and Acquisition strategy

Pre-Launch (Month – 6 to 0)

Partnerships with Kyiv-based autism and neurodivergent advocacy organizations for referral relationships and credibility endorsement based on true and fair disclosing of concept used by the school and meeting with engaged specialists.

Engagement with Facebook parent communities through informational content, not paid advertising.

Two free information evenings (Months –3 and –1).

Direct outreach to 5–7 pediatric neurology and psychiatry clinics for referral partnerships. Instagram and website launch with team credentials and facility documentation.

Enrollment and waitlist management

Year 1 enrollment target: 24 children. Expected: 80–120 applications, enabling selective enrollment optimizing class composition. Oversubscription is a strategic asset: builds a waitlist accelerating Year 2 enrollment and generates positive word-of-mouth. UAH 22,000 non-refundable enrollment deposit confirms commitment.

Retention and Community Building

Monthly written/oral progress reports; quarterly parent-specialist review meetings; parent social media andmessengers' community (moderated by school psychologist); monthly parent education events; annual open day. Target 90%+ annual retention - the single highest-Return on Investment (ROI) activity in a fixed-capacity school.

4.6 Partnership strategy

Clinical Referral Partnership

5–7 Kyiv pediatric neurology and psychiatry clinics established as formal referral partners by Month –3. The school provides partners with clear intake criteria, outcome data as available, and reciprocal referral for families requiring services beyond the school's scope.

Advocacy organization Partnership

Ukrainian Autism Association, Parent Communities and NGO advocacy for neurodiverse children serve as credibility validators, referral sources, and co-advocacy partners for the

foundation's policy work. Foundation's policy brief and impact report co-published with partner organizations.

University Practicum Partnerships

From Year 2: formal practicum agreements with Borys Grinchenko Kyiv University (SLP and psychology programs) and National Pedagogical Dragomanov University (special education). Supervised pre-professionals supplement clinical staffing at low cost and create a permanent recruitment pipeline.

Donor Partnerships

Nonprofit foundation primary institutional relationships: UNICEF Ukraine, International Renaissance Foundation, EU Delegation civil society program, Horizon Capital Foundation. Relationships require 6–12 month cultivation; initiation in Year 0.

Corporate donors through ESG and CSR commitments.

Large commercial organisations operating in Ukraine — particularly financial institutions, technology companies, and multinational corporations with Ukrainian subsidiaries — are increasingly subject to Environmental, Social, and Governance (ESG) reporting requirements, both under voluntary frameworks such as the Global Reporting Initiative (GRI) and under mandatory EU corporate sustainability disclosure standards that apply to their European parent entities. CSR and ESG budgets within these organisations are actively directed toward measurable social impact, and inclusive education for children with disabilities represents a well-defined, high-visibility cause that aligns directly with the "S" pillar of ESG — specifically with targets related to equal access to education, community development, and support for vulnerable populations. This could translates into a concrete funding opportunity: corporate donors may contribute through direct financial

sponsorship of subsidised places, equipment grants, or programme co-funding, in exchange for documented impact metrics — enrolment numbers, IEP completion rates, and family satisfaction scores — that feed directly into their ESG reporting. Unlike philanthropic giving with no return expectation, ESG-driven corporate contributions increasingly require transparent, auditable outcomes, which the school's monitoring framework is designed to provide.

Chapter 5: Organization Strategy

5.1 Legal and Governance structure

The main idea of the education project is operating through a dual-entity model: Limited Liability Company (LLC) for commercial entity and nonprofit foundation.

Commercial purpose entity should be established as a Limited Liability Company (LLC) under Ukrainian law with Classifier of Economic Activities 85.20 as the primary activity. The LLC structure provides liability limitation, flexible profit distribution, and straightforward investor entry through share transfer or capital increase. The structure permits future equity participation by impact investors through amendment of founding documents. It is obligatory to obtain the relevant educational license before commencing formal enrollment and delivery of licensed educational services.

The school will operate under the general taxation system from Year 1. The single tax regime (third group, 5% of revenue) was considered but rejected on two grounds: first, the school projects an operating loss in Year 1, meaning there is no taxable profit base and no financial advantage to the simplified system; second, from Year 2 onward the school's revenue is projected to exceed the single tax eligibility threshold of approximately UAH 8.2 million (1,167 minimum wages as of 2025), requiring mandatory transition to the general system regardless. Establishing the general system from the outset avoids a mid-operation regime change and simplifies accounting from launch.

Under the general system, the applicable corporate income tax rate is 18% of taxable profit. However, given projected losses in Year 1 and a ramp-up period extending into Year 2, no corporate income tax liability is expected before Year 3.

Educational services provided by a licensed school are exempt from VAT under Article 197.1.2 of the Tax Code of Ukraine, which exempts from VAT taxation the supply of educational services by licensed educational institutions. This exemption applies to the school's core tuition revenue (UAH 22,000/month per child) and, subject to confirmation with a tax advisor, to after-school club and camp services delivered within the licensed educational activity framework. The VAT exemption means that the stated tuition price is the final price to families with no VAT added - a practical advantage in parent-facing pricing transparency.

And the second tier of the proposed project is registered as a charitable organization under the Law of Ukraine on Charitable Activities (No. 5073-VI, 2012). The foundation will operates with an independent board comprising the founder, two independent directors (education sector and nonprofit governance expertise), and one parent community representative. Mandate: tuition subsidies for lower-income families; legislative advocacy for inclusive education reform; building a national community of practice for inclusive school practitioners.

The two entities will operate with strict legal separation: separate bank accounts, separate accounting, separate board governance. If the founder serves as Director of the LLC and as a non-voting advisor to the foundation board - preventing conflict of interest while maintaining strategic alignment. All transfers of funds between entities (e.g., LLC donations to foundation; foundation grants to subsidized students) are documented through formal agreements and reported separately in each entity's annual accounts.

5.2 License

Licensing authority

For primary general secondary education, the licensing authority is not the Ministry of Education and Science (MES) centrally, but the Kyiv City State Administration (KCSA) - specifically its Department of Education and Science - which is responsible for licensing educational services in the sphere of general secondary education within its territory.

Timeline

The licensing process comprises two sequential phases: document preparation (minimum 10 working days) and submission and review by the licensing authority (minimum 20 working days from submission). In practice, for a new private school in Kyiv, the realistic total timeline from initiating document preparation to receiving the licence is 3 to 6 months, depending on the completeness of the submission, the facility inspection schedule, and current administrative workload at KCSA. Practitioners advise budgeting 5–6 months as a conservative planning assumption.

The licence is issued for a term of 3 to 12 years, but no less than the duration of the full learning cycle under the programme submitted with the application. For a primary school (Grades 1–3), this means the licence term will be at minimum 3 years.

Given a target opening date of 1 September (Year 1), the licensing application must be submitted no later than February–March of that year to allow for a 5–6 month review buffer almost simultaneously with pitching of the parents. This means document preparation must begin no later than October–November of the preceding year - which is Month −10 to −9 in the pre-launch roadmap. In practice, the licensing process is on the critical path: a delay in licence receipt cannot be

compensated by accelerating any other workstream, because the school legally cannot enrol pupils or deliver curriculum without it.

Key requirements

The licensing application for general secondary education must include: the school's concept of activity based on a regional education market analysis, agreed with the Kyiv City State Administration; approved curricula and educational programmes; quantitative indicators of material-technical, methodological, and staffing capacity; and documentation confirming the right to use the premises (ownership, lease, or operational management agreement).

In practical terms this means the following must be in place before the licence application can be submitted:

LLC registered and operational (bank account open, director appointed)

Facility lease signed with confirmed address - the licence is issued for a specific location and cannot be transferred

Facility compliant with Sanitary and Epidemiological Service (SES) and fire safety requirements - inspection required before licence issuance

Air raid shelter compliant with wartime regulations

Curriculum and educational programme documents prepared and formatted to MES standards

Minimum staffing confirmed - the application must demonstrate that qualified teachers are contracted or committed

Director with appropriate educational qualification confirmed

Critical sequencing implication

The facility lease and fit-out must be substantially complete before the licensing inspection can be passed. This creates a sequencing constraint: the school must commit capital to facility fit-out (UAH 1.1 million) before the licence is confirmed - not after. This is the primary reason the pre-launch capital requirement includes a working capital buffer and why founder equity must be committed before grant funding is secured.

5.3 People management

Specialist recruitment begins Month –9 - the longest lead-time item in the project. Sources: personal network of specialist who are helps to the founder's son, Ukrainian Speech Therapy Association and Ukrainian Psychological Association professional networks; targeted LinkedIn and Work.ua advertising; Borys Grinchenko University practicum program; diaspora outreach (significant number of qualified Ukrainian SLPs and psychologists emigrated since 2022 and may consider returning for a mission-aligned role). Each specialist assessed on: clinical competency (minimum 3 years experience with neurodivergent children); theoretical orientation (rights-based, non-ABA-exclusive); and cultural fit (warmth, collaborative disposition, interdisciplinary team capacity).

Pre-service training (40 hours, Weeks –4 to –1 with further monthly inprowement): UDL principles; Positive Behavior Support framework; child-led communication strategies; sensory regulation basics; adapted shelter procedures; safeguarding. In-service: UAH 25,000/specialist/year for external training, supervision, and conferences. Weekly 90-minute interdisciplinary team meetings in working hours. Monthly group clinical supervision by external senior specialist - the primary burnout prevention mechanism.

The scarcity of qualified neurodivergent education specialists in Ukraine is the single largest operational risk. The staffing strategy addresses this through three mechanisms.

First, above-market compensation. Clinical specialists (SLP, neuropsychologist, rehabilitation specialist) are offered UAH 40,000–55,000 per month gross, representing a 25–40% premium over market rates for private therapy center employment. Primary teachers are offered UAH 28,000–35,000 gross, substantially above both public school salaries and average private school rates.

Second, professional development investment. Each specialist receives an annual professional development budget of UAH 25,000 for supervision, training, and conference attendance. The school operates weekly 90-minute interdisciplinary team meetings (included in working hours) to prevent isolation and support clinical decision-making quality. This investment reduces burnout and turnover risk.

Third, workforce pipeline development. From Year 2, the school hosts practicum placements for students of speech-language therapy, psychology, and special education programs at Kyiv universities, creating a recruitment pipeline and contributing to sector capacity building. The nonprofit foundation's advocacy mandate includes lobbying for increased state funding for specialist training.

Table 11.

Estimated Staff schedule to be recruited

Role	Full-Time Equivalent (FTE)	Key responsibilities	Year of Hire

Director (Founder)	1.0	Strategic leadership; external relations; quality oversight; parent escalations, Grant management; donor relations; impact reporting; advocacy coordination	Year 0 (pre-launch)
Primary Teachers (Grades 1, 2, 3)	3.0	Licensed Ukrainian-curriculum teaching; UDL lesson delivery; IEP integration; daily parent communication	Year 0 (pre-launch)
Teacher's assistant (Grades 1, 2, 3)	3.0	Shadow support for children's needs, daily parent communication	Year 1
Speech-Language Pathologist (SLP)	1.0-2.0	Group and individual sessions; AAC; IEP development support; communication goals	Year 0/1
Neuropsychologist	1.0-2.0	Assessment; behavioral support; anxiety management; staff consultation on child profiles	Year 0/1
Rehabilitation Specialist	1.0	Sensory integration; motor skills; occupational therapy functions; sensory room programming	Year 0 (pre-launch)
Administrator	1.0	Enrollment; scheduling; parent communications; regulatory filings; SIS management, community liason	Year 0 (pre-launch)
Accountant	1.0	Monthly payroll; tax reporting; grant accounting; monthly financial reports	Year 0 (pre-launch)
Lawyer	1.0	License issues, agreements with parents, donors, suppliers, Internally Displaced Person (IDP) case management;	Year 0 (pre-launch)
Cook	1.0	Preparation of meals	Year 1
Cleaner / Facility	1.0	Facility maintenance; safety compliance; supply management	Year 0 (pre-launch)

5.4 Curriculum and pedagogical framework

The school delivers the standard Ukrainian primary curriculum (mandated for licensed schools) through a neurodivergent-affirming pedagogical framework integrating: Universal Design for Learning (UDL) - multiple means of representation, expression, and engagement in all lesson planning; structured visual supports (daily schedules, task breakdowns, environmental cues in all classrooms); Individualized Education Plans (quarterly review cycle); sensory break scheduling (10-minute structured breaks integrated into daily timetable); and Positive Behavior Support (whole-school framework prioritizing communication and function over compliance). The school does not use ABA as a primary instructional modality - aligning with the rights-based framework endorsed by Autism Europe (2025) and the United Nations (UN) Convention on the Rights of Persons with Disabilities (CRPD) Committee.

5.5 Quality Assurance and Safeguarding

Every enrolled child has a current IEP developed at intake and reviewed quarterly. The IEP specifies: current level of functioning across academic, communication, and social-emotional domains; priority goals for the quarter; specialist session targets; adaptive classroom strategies; and parent-reported home observations. IEP completion rate (percentage of quarterly goals met) is the primary internal educational quality metric, target 70.

Four domains tracked: academic (curriculum attainment against state standards); communication (expressive/receptive language, AAC use); social-emotional (peer interaction, emotional regulation, self-advocacy); independence (daily living skills, transition readiness). Data collected weekly by relevant specialists, summarized in quarterly reports. School-level progress dashboard reviewed at quarterly Key Performance Indicator (KPI) meetings.

Biannual satisfaction survey covering: perceived child progress; communication quality; specialist competence; environment safety; overall satisfaction. Results shared with all enrolled families. Net Promoter Score (NPS) (Net Promoter Score) tracked as primary retention and referral predictor. Concerns raised through survey trigger documented response protocol: acknowledgment within 48 hours, root cause meeting within two weeks.

Given that neurodivergent children are at statistically elevated risk of abuse due to communication differences, safeguarding is a non-negotiable organizational priority. Policies: Safeguarding Policy (Council of Europe Guidelines on Child-Friendly Schools); mandatory background checks for all staff; designated safeguarding lead (Director in Year 1, dedicated role from Year 3); annual safeguarding training; clear incident reporting protocol; two-adult rule for one-to-one interactions; parent consent for all photography, video, and data sharing. Professional liability insurance covers all staff. Data management complies with General Data Protection Regulation (GDPR)-aligned Ukrainian data protection law.

5.6 Facility Design and requirements

The school requires a leased facility of approximately 400–500 square meters in the Darnytsia district of Kyiv. Facility requirements include:

- Three classrooms (minimum 25 sq m each), configured for groups of 8 with flexible furniture, visual boundary markers, and natural light
- One sensory regulation room (minimum 20 sq m) equipped with sensory tools (weighted items, vestibular equipment, sound-dampening materials)
- One room for sport and rehabilitation lessons (minimun 40 sq m)
- Two specialist rooms for individual/small group therapy (15 sq m each)
- Administrative office, reception area, parent waiting space
- Accessible toilets compliant with Ukrainian accessibility standards (DBN B.2.2-17:2006)
- Outdoor area or access to outdoor space for motor breaks and as a maximum the place with a small gardening for sensor lessons

Estimated lease cost in Darnytsia district: UAH 120,000–160,000 per month for an appropriately sized premises (based on commercial real estate listings, 2024). Fit-out investment (sensory adaptations, furniture, visual environment design, signage) estimated at UAH 800,000–1,200,000 as a one-time capital expenditure. The UAH 0.8–1.2M estimate relates only to sensory adaptations and educational fit-out. The full UAH 4.0M facility fit-out and renovation budget in the financial model includes renovation, shelter adaptation, generator, furniture installation, safety systems, and full launch-ready facility preparation.

Chapter 6: Financials

6.1 Financial model overview

The financial model covers five years of operations (Year 1: first full academic year). All figures in Ukrainian hryvnias (UAH). The model encompasses three revenue streams (school tuition, after-school club, summer camps), one non-operating income source (nonprofit grants).

Investment returns are assessed through IRR, NPV, and payback period calculations.

Financial calculations made based on main assumptions presented though all the capstone project added as Appendixes A-F and precisely made calculations of revenue (Appendix B), cost structure (Appendix C) and profitability + EBITDA (Appendix D) along with cash flow forecast (Appendix E).

Three critical cash flow planning points should be noted:

Primary Investments Year 0 (pre-launched period) comprises UAH 11 544 300

Closing deficit in Year 1 comprise UAH 4,921,600 and must be fully covered by founder equity.

The school becomes EBITDA-positive in Year 2, while cumulative cash balance turns positive in Year 4 under the base case. Due to seasonality of tuition payments (September enrollment peak creates temporary surplus that must be managed against the following summer's enrollment gap) requires a working capital reserve of at least UAH 400,000 maintained throughout operations.

6.2 Break-even analysis

Break-even analysis for this project should be interpreted with caution because the school has a high fixed-cost structure, while the number of children cannot be increased mechanically without increasing staffing and specialist support. Unlike many service businesses, an inclusive school for neurodivergent children cannot simply add more students to the same class in order to improve margins, because the quality of the model depends on small class sizes, individual support, and safe staff-to-child ratios.

For this reason, the financial model distinguishes between several break-even concepts:

1. Enrollment break-even — the number of enrolled children required to cover the school's monthly operating cost at the current tuition level.
2. Monthly operating break-even — the point at which recurring monthly revenues are sufficient to cover recurring monthly operating costs.
3. EBITDA break-even — the first period in which annual operating profit before tax, depreciation and amortization becomes positive.
4. Cumulative cash break-even — the point at which accumulated cash flows turn positive after covering launch-period deficits.
5. Investment payback — the point at which the initial investment is recovered.

Based on Year 1 operating costs, the school's estimated monthly cost base is approximately UAH 914,300. At the Year 1 tuition level of UAH 22,000 per child per month, the simple enrollment break-even point is calculated as follows:

UAH 914,300 ÷ UAH 22,000 = 41.6 children, or approximately 42 children.

This means that, under a simplified Year 1 cost structure, the school would need around 42 enrolled children to cover its monthly operating cost through tuition alone. However, this threshold is not expected to be reached in Year 1, when the planned enrollment is 24 children and will be actually reached in Year 4 when quantity of srudents became 68. This is consistent with the launch-stage nature of the project: the first year is primarily a stabilization and reputation-building period, during which the school must prove quality, build parent trust, and establish referral channels.

The break-even threshold is also not fully linear. As enrollment grows, additional classes, teachers, assistants, and specialists must be added to preserve the quality and safety of the model. Therefore, the break-even number of students increases over time together with the scale of operations. The financial model addresses this by linking staffing to the number of classes and maintaining a maximum class size of approximately eight children.

Under the base-case financial model, the school becomes EBITDA-positive in Year 2, with EBITDA of approximately UAH 122,124. This indicates that the business begins to cover its recurring operating cost, although profitability remains marginal at this stage. Stronger operating profitability appears from Year 3 onward, when the school reaches a larger enrollment base and benefits from higher capacity utilization.

The model also shows that the school reaches monthly operating break-even around Month 13, while the cumulative cash balance turns positive only in Year 4. This distinction is important: becoming operationally sustainable does not immediately mean that the project has recovered its

initial launch investment and accumulated Year 1 deficit. The investment payback period under the base case is approximately 50 months from opening.

Therefore, the break-even analysis confirms that the project is financially viable, but only under disciplined execution of the enrollment plan, strong family retention, and careful control of staffing and facility costs. The first two years should be treated as the critical ramp-up period, while Year 3 onward represents the stage where the school begins to demonstrate stronger commercial sustainability.

Unfortunately all financial calculations are not so optimistic as in other businesses and more optimistic approaches could be taken as an assumptions, but this business is very responsible as the main customers are children and parents and first years the most important marketing strategy should be high quality of services provided and trust reputation. And preparation of reliable finance forecast is also element of trust between founder and potential investors and donors.

6.3 Investment returns

Five-year IRR on total invested capital: 23.3% (base case), NPV at 15% discount rate: approximately UAH 6,854,000. Payback period: 50 months from first enrollment (base case), no payback (conservative). All calculations presented in Appendix F and G.

6.4 Sensitivity analysis

Sensitivity analysis shown on Appendix F presented that enrollment level is the single most important financial lever - more impactful than cost management. This reinforces the strategic

priority of investing in demand generation through clinical referral partnerships, community engagement over cost optimization during the launch phase.

Chapter 7: Project Implementation

7.1 Implementation approach

The implementation plan uses a stage-gate project management approach, structured across eight pre-launch phases (Months –18 to 0) and a three-year operating and scaling roadmap (Years 1–5). Each phase has a defined deliverable and a decision gate - a specific condition that must be met before proceeding to the next phase. This approach reduces the risk of over-committing capital before critical dependencies (licensing, specialist recruitment, enrollment validation) are confirmed.

7.2 Eight phase pre-launching roadmap

Phase 1. Concept validation (month -18 -15)

15–20 structured interviews with Kyiv parents of neurodivergent children to validate: willingness to pay at UAH 20,000–25,000/month; decision criteria; referral channels; current frustrations. 5–8 interviews with pediatric neurologists and psychiatrists to validate referral partnership interest. Engage 2–3 international inclusive education specialists to review the proposed pedagogical model. Decision gate: ≥70% of interviewed parents confirm willingness to pay at target price and no viable alternatives.

Phase 2: Legal and Governance Setup (Months –15 to –12)

Register LLC (with code of economic activity 85.20). Register charitable foundation. Engage education licensing lawyer and part-time accountant; map licensing pathway under MES Order No. 462 (2019). Open LLC and foundation bank accounts. Draft founders' agreement and convertible note documentation. Register with tax authorities.

Phase 3: Facility Search and Design (Months –15 to –9)

Identify 5–10 candidate premises in Darnytsia district. Engage architect experienced in sensory-adapted environments. Negotiate 5-year lease with fixed escalation cap and option-to-purchase. Commission fit-out design (sensory environment, classroom layout, therapy rooms, adapted shelter). Begin construction/adaptation. Target completion: Month –3.

Phase 4: Curriculum and Methodology Development (Months –12 to –6)

Develop School Operations Manual (curriculum framework, IEP template, progress monitoring system, safeguarding policy, adapted shelter protocol). Procure/develop UDL-aligned curriculum materials for Grades 1–3. Design IEP management system. Develop parent communication templates. Engage external inclusive education consultant for methodology review.

Phase 5: Team Recruitment and Training (Months –9 to –1)

Advertise and interview for clinical specialists (SLP, neuropsychologist, rehabilitation specialist) beginning Month –9 - the longest lead-time item. Advertise for primary teachers (Grades 1–3). Advertise for administrator. Finalize all offers and contracts by Month –3. Pre-service training (40 hours): Weeks –4 to –1.

Phase 6: Licensing (Months –9 to –2)

Submit private school license application to Kyiv City Department of Education and Science (Month –9; 3-month buffer for documentation requests). Respond to requests. Schedule SES and fire safety inspections. Target license receipt: Month –2.

Phase 7: Marketing and Admissions (Months –6 to 0)

Launch school website and Instagram (Month –6). Host first parent information evening (Month –3). Open enrollment applications (Month –3). Conduct intake consultations for all applicants

(Months –3 to –1). Notify accepted families and open waitlist (Month –2). Collect UAH 10,000 enrollment deposits (Month –1). Confirm 24 enrolled children for September opening.

Phase 8: Pilot - After-School Club (Months –3 to 0)

Launch the after-school club as a pre-school-opening pilot in Month –3, two afternoons per week for 8–10 participants. Three purposes: (1) tests clinical team capacity and facility functionality before full school operations; (2) gives the clinical team direct experience of the local child population; (3) generates early word-of-mouth referrals and parent community trust before formal opening. Club participants are prioritized for school enrollment if they meet intake criteria.

7.3 Three year scaling roadmap and key resources required

The three-year period following launch is not primarily a period of replication - it is a period of proof. The most valuable thing the school can do between Year 1 and Year 3 is not to open a second location but to build the evidence base, the operational documentation, and the institutional credibility that make replication viable and defensible. A school that scales before it has demonstrated results scales its weaknesses alongside its strengths. The roadmap that follows is therefore deliberately sequenced: stabilise and optimise in Year 1, deepen and document in Year 2, and prepare and pilot in Year 3.

Year 1 - Stabilise and Prove

Year 1 is defined by a single operational priority: delivering on every promise made during enrollment. Twenty-four children and their families have chosen this school on the basis of a commitment - that it will be genuinely different from what they have experienced before. Meeting that commitment in the first year, consistently and verifiably, is the school's entire strategic agenda.

The clinical and pedagogical team completes its pre-service training and begins operating as an interdisciplinary unit. The weekly case meeting rhythm, the IEP development cycle, and the parent communication protocols are established in the first six weeks and maintained without exception. The after-school club launches in Month 6 as planned, providing both a revenue supplement and a proof-of-concept for the model's capacity to serve children beyond the core school enrollment.

The nonprofit foundation submits its first grant applications in Month 3 - to UNICEF Ukraine, the International Renaissance Foundation, and at least one EU-funded programme - targeting receipt before the end of Year 1. The four subsidised places are filled from Month 1, ensuring that the school's inclusive access commitment is operational from day one rather than deferred to when finances are more comfortable.

The Operations Manual - the school's replication asset - begins accumulating content from Month 1. Every protocol, every IEP template, every specialist job description, every parent communication format is documented as it is developed, not retrospectively. By the end of Year 1, the Operations Manual should be sufficiently complete that a qualified school director in another city could use it as a practical guide to establishing the same model.

Key Year 1 milestones: 90%+ re-enrollment commitment for Year 2 secured by June; first annual parent satisfaction survey completed and results shared with families; first grant disbursement received; Operations Manual draft complete.

Year 2 - Deepen and Document

Year 2 brings the school to 36 enrolled children across five classes, the after-school club to 25 participants, and summer camps to four annual sessions. The school becomes marginally

EBITDA-positive in Year 2, confirming the transition from launch-stage deficit to operating sustainability.

The clinical team expands to accommodate the larger enrollment, and the university practicum partnership with Borys Grinchenko University or Dragomanov University is formalised - generating the first cohort of practicum students who will begin building the specialist pipeline for Year 3 and beyond. The external clinical supervisor, engaged monthly, provides both quality assurance and professional development that the school could not generate internally at this scale.

The first independent evaluation of the school's educational outcomes is commissioned in Year 2 - not because the school doubts its own results, but because independently verified outcome data is the currency of credibility with donors, policy makers, and the families of children currently on the waiting list. The evaluation examines IEP goal achievement rates, social and adaptive development indicators, parent satisfaction, and staff retention - and its findings are published in a brief format and shared publicly.

The nonprofit foundation publishes its first policy brief in Year 2, drawing on the school's first-year operational data to make the case for the integrated clinical-educational model as a standard for inclusive education in Ukraine. This document is addressed to MES reform teams, EU accession reviewers, and potential municipal co-financing partners - establishing the school as a contributor to policy rather than merely a beneficiary of it.

Key Year 2 milestones: EBITDA positive; university practicum agreement signed; independent outcome evaluation published; waiting list of minimum 15 children for Year 3 confirmed; Operations Manual finalised and ready for external review.

Year 3 - Prepare and Pilot Replication

Year 3 is the threshold year. The school reaches 64 enrolled children across five classes - approaching the upper limit of what is operationally manageable in a single 400–500 sqm facility without compromising the quality of the environment that defines the model. This constraint is not a failure; it is the trigger for the next phase.

Two parallel workstreams run concurrently in Year 3. The first is operational maturation: the school continues to refine its model, develops its second cohort of practicum students, and prepares the Clinical Team Lead to assume formal accountability for clinical governance - the first delegation of a critical leadership function away from the Director. This transition, documented and executed deliberately, is itself proof that the model is institutional rather than founder-dependent.

The second workstream is replication preparation. By Year 3, the Operations Manual is complete, the financial model is validated by three years of actual performance data, and the school has the outcome evidence needed to approach replication partners credibly. The foundation begins scoping pilot cities - Lviv and Dnipro are the primary candidates, selected on the basis of SEN population density, private education market maturity, and the presence of potential local operating partners. Preliminary conversations with potential local investors, university partners, and city administration representatives begin in Year 3, with the goal of having a signed letter of intent for at least one replication pilot before the end of the year.

The impact investor's convertible note reaches its Year 3 equity conversion decision point. Key Year 3 milestones: 64 children enrolled across 9 classes; Clinical Team Lead delegation complete; Operations Manual externally validated; at least one replication pilot city identified with signed letter of intent; second grant cycle secured for Years 3–4; foundation policy brief cited in at least one MES or international policy document.

On order to be able to implement the project the key resources identification is vital. Based on the matters investigated through the conversation with NGO and managers of private schools the following key resources were identified:

Table 12.

Key resources required

Resource category	Specific requirements	Timeline	Source
Human: Clinical Team	SLP + Neuropsychologist + Rehab Specialist (all FT)	Hired by Month −3	Professional networks; university practicum; diaspora outreach
Human: Teaching Team	primary teachers (Grades 1–3), inclusion-trained scale from 3 in Year 1 to 11 by Year 5	Hired by Month −2	Work.ua; teacher networks; university placement
Human: Operations	Administrator + Accountant + Cleaner	Hired by Month −1	Standard recruitment
Physical: Facility	400–500 sqm Darnytsia; shelter; sensory-adapted; 5-yr lease	Lease signed Month −12; fit-out complete Month −3	Commercial real estate + architect
Physical: Equipment	Sensory room; classroom furniture; AAC tools; IT; generator	Procured Months −4 to −2	Specialist suppliers; grant-funded where possible
Financial: Investment	Pre-launch capital requirement: UAH 7.64M; total Year 0 funding need: UAH 11.54M	Committed before Month −12	Founder equity + nonprofit grant + impact investor

Legal: License	MES private school license (Code of economic activity 85.20)	Applied Month −9; received Month −2	Kyiv City Dept of Education
Relational: Referral network	5+ pediatric neurology/psychiatry clinic partnerships	Established by Month −3	Direct founder outreach; advocacy org introductions
Intellectual: Methodology	Operations Manual; IEP template; curriculum; safeguarding policy	Developed Months −12 to −4	Internal + external consultant review

Identifying the resources required to open and operate the school - the clinical team, the facility, the license, the referral network, the methodology - answers the question of what the school needs. It does not answer the question of who is responsible for securing each resource, who is accountable if a resource is not in place by the required date, and what the decision protocol is when resource acquisition creates competing priorities between the educational, clinical, and operational streams of the organization. A school that has identified its key resources but has not mapped accountability for them is a school that has a plan on paper and an ambiguity problem in practice. This is not a hypothetical concern. In the pre-launch period alone, the school must simultaneously negotiate a commercial lease, submit a licensing application, recruit three clinical specialists from a constrained market, develop an Operations Manual, establish five or more referral partnerships with pediatric clinics all within an 18-month window where several of these workstreams are on the critical path and none can be delayed without consequences for the others. In that context, the absence of a clear accountability structure does not produce shared ownership. It produces paralysis at decision points and blame at failure points, both of which are fatal to a pre-launch organization that cannot afford either.

The RACI matrix that presented in Appendix H translates the resource requirements identified above into an accountability architecture. For each of the twenty-four key activities spanning pre-launch

preparation, Year 1 operations, and the scaling roadmap, the matrix specifies which role is Responsible for doing the work, which role is Accountable for the outcome if something goes wrong, which roles are Consulted because their expertise or authority affects the decision, and which roles are Informed because the outcome affects their work. This exercise in first year of operation helps to understand where every team member carries multiple responsibilities and the Director is simultaneously the strategic leader, the primary parent relationship manager, the safeguarding lead, and the licensing applicant, an explicit accountability and helps to discover governance gaps at the worst possible moment.

7.4 Risk management

7.4.1 Risk management methodology and Investor relevance

Risk management in an early-stage social enterprise operating in a wartime economy is not a compliance exercise - it is a core component of the investment case. An impact investor evaluating this project is not asking whether risks exist, they are asking whether the founding team has identified them accurately, assessed them honestly, and designed mitigations that are specific, actionable, and proportionate. A risk register that lists generic categories without differentiated mitigations signals a team that has not thought carefully about execution. The risk framework presented here is designed to do the opposite: to demonstrate that the project's risks are understood at an operational level, that mitigations are already embedded in the pre-launch roadmap and financial model, and that the residual risk profile after mitigation is consistent with the return profile the financial model projects.

Three methodological choices shape this framework and each has direct relevance to the investment decision for this project.

1. Differentiated risk appetite by domain. Not all risks are treated equally. The framework establishes a formal risk appetite hierarchy that reflects the school's mission and operational reality. Child safety risks - safeguarding, physical safety, emotional wellbeing - carry zero tolerance: no financial or operational pressure justifies compromise here, and the school's systems are designed to make such compromise structurally impossible rather than merely prohibited. Reputational and regulatory risks carry very low appetite: in a word-of-mouth market serving traumatised families, a single mismanaged incident can permanently destroy the trust on which the entire revenue model depends. Financial and staffing risks carry moderate appetite: the Year 1 operating deficit and 50-month payback are accepted as inherent to the launch model, but only within explicitly defined limits. This hierarchy matters to investors because it signals that the founding team understands which risks are existential and which are manageable - and has designed the operating model accordingly.

2. Pre-mitigation and post-mitigation assessment. Each risk is assessed twice - before and after mitigation - using a consistent probability × impact matrix. This approach allows investors to evaluate both the inherent risk exposure and the effectiveness of the proposed mitigations, rather than receiving a single undifferentiated risk rating. It also makes explicit where residual risk remains elevated after mitigation, enabling informed judgment about whether the return profile justifies that exposure.

3. Integration with the financial model and pre-launch roadmap. Risk mitigations are not narrative aspirations; they are operational commitments embedded in the implementation plan. Specialist recruitment begins at Month −9 precisely because the risk register identifies clinical staffing failure as the highest-probability, highest-impact risk. The UAH 5.2 million working capital

buffer exists because the risk register quantifies the maximum Year 1 deficit under conservative enrollment assumptions. The grant pipeline begins at Month −6 because grant cycles are 6–12 months and the risk register treats donor grant delay as a medium-probability risk with material cash flow impact. An investor reading this framework should be able to trace each mitigation action to a specific line in the pre-launch roadmap or financial model.

Table 13.

Risk Appetite framework

Risk domain	Appetite level	Defining principles	Operational implications
Child safety and safeguarding	Zero tolerance	No operational, financial, or reputational pressure justifies compromise	Designated Safeguarding Lead independent of Director; mandatory background checks; two-adult rule; zero-tolerance policy operationalized through documented procedures
Reputational (Grades 1, 2, 3)	Very low	A single poorly managed incident in a word-of-mouth market can permanently destroy enrollment and revenue	48-hour parent response protocol; open-door policy; NPS tracking as leading indicator; parent advisory committee as early-warning channel
Regulatory and compliance	Low	Licensing violations risk school closure; all compliance deadlines are hard constraints	Licensing lawyer engaged from Month −12; application submitted with 6-month buffer; facility compliance confirmed before lease signing
Clinical quality	Low	The value proposition is the clinical staffing; quality failure is competitive failure	Clinical Team Lead with independent accountability from Year 3; monthly external supervision; IEP

Risk domain	Appetite level	Defining principles	Operational implications
			achievement tracked as operational KPI
Staffing availability	Moderate-Low	Not finding ideal candidates is acceptable; opening without minimum clinical staffing is not	Recruitment begins Month −9; above-market compensation; university pipeline; diaspora outreach; documented interim contingency plan
Financial - ramp-up	Moderate	Year 1 deficit and 50-month payback are accepted as inherent; working capital coverage of full projected deficit is required before opening	Founder equity UAH 7.5 million committed before opening; financial model stress-tested to 16-child enrollment
External/geopolitical	Moderate	War-related disruption is irreducible; the school operates within it, not despite it	Generator investment; adapted shelter protocol; online contingency plan; wartime lease clauses

7.4.2 Risk register

The risk register (Appendix I) identifies ten material risks across four categories:

- people risks (specialist recruitment failure, key staff departure mid-year),
- enrollment and revenue risks (Year 1 enrollment below target, low re-enrollment),
- regulatory risks (licensing delay, regulatory change),
- operational and external risks (donor grant delay, war-related disruption, safeguarding incident, reputational damage via social media).

These ten risks were selected on the basis of two criteria: materiality, defined as the capacity to delay launch, reduce revenue below break-even, or threaten the school's operating licence or

reputational standing; and manageability, defined as the existence of specific, pre-launch mitigation actions within the founding team's control.

The risk selection deliberately excludes risks that are either immaterial at the current stage - such as currency risk on equipment imports, which is hedged naturally by UAH-denominated revenue - or inherently unmanageable without external conditions changing, such as a complete collapse of Kyiv's private education market. The register focuses on risks where mitigation investment generates a meaningful reduction in residual exposure.

The most important finding from the risk analysis is that the two highest-inherent-risk items - clinical specialist recruitment failure and MES licensing delay - share a common characteristic: they are time-sensitive rather than inherently unresolvable. Both are managed by starting earlier than standard practice (specialist recruitment at Month −9, licensing preparation at Month −12) rather than by accepting a lower standard of execution. This means the mitigations are within the founding team's direct control and do not depend on external conditions improving. The financial model is stress-tested against the most material risks, and the stress test scenario - which combines below-target enrollment, elevated salary inflation and no profitability in worst case scenario observed. The one risk that cannot be fully mitigated, war-related operational disruption, is explicitly acknowledged, operationally budgeted through generator investment and online contingency protocols, and treated as a design parameter rather than an exception. The full risk register with probability, impact, and mitigation detail is presented in Appendix I.

7.5 KPI and Success Metrics

The implementation framework presented in the preceding sections collectively describe how the school will be built and operated. But taking into account the commercial purpose of the school it is necessary from the very beginning to negotiate with investor and internally for the founder's self about measures of success. The KPI dashboard with several the main important indicators addresses this issue and presented in the Table below. A shortfall in any one dimension is therefore a leading indicator of pressure in the others, which is precisely why the dashboard is designed to be reviewed quarterly rather than annually.

Table 14.

KPI and success metrics

KPI category	Metric	Year 1 Target	Year 3 Target	Year 5 Target
Financial	School enrollment	24 children	64 children	80 children
Financial	EBITDA margin	(92.5%)	22.4%	35.0%
Financial	Break-even month	-	13	-
Educational	IEP goal achievement rate	≥70%/child/quarter	≥70%/child/quarter	≥70%/child/quarter
Educational	Attendance rate	≥92%	≥93%	≥94%
Customer	Family retention rate	≥88%	≥90%	≥90%
Customer	Parent satisfaction score	≥4.3/5.0	≥4.5/5.0	≥4.5/5.0
Customer	NPS	>50	>60	>65
Social impact	Subsidized places	0 places	8 places	8+ places
Social impact	Specialist referral partnerships	≥5 by Month 6	≥8	≥10

Social impact	Policy briefs published	0	1	3
Operational	Clinical specialist retention	≥85%	≥87%	≥88%
Operational	After-school club enrollment	0	30	30

Chapter 8: Conclusions

8.1 Summary of Findings

This capstone project has established the strategic, market, and financial case for an inclusive private school for neurodivergent children in Kyiv's Darnytsia district. Four central findings emerge.

First, the market opportunity is substantial and unserved. Kyiv's addressable population of neurodivergent children with preserved intellectual ability numbers 2,300–2,800 for ASD alone, with no existing provider offering the integrated clinical-educational model that international evidence identifies as best practice. The gap between legal mandate and practical reality in Ukraine's public inclusive education system makes this an urgent need.

Second, the financial model is viable. At UAH 22,000/month tuition and an enrollment trajectory from 24 children in Year 1 to 80 by Year 5, the school becomes EBITDA-positive in Year 2, reaches monthly operating break-even around Month 13, generates a five-year IRR of 23.3%, NPV of approximately UAH 6.85 million, and reaches investment payback in approximately 50 months. The dual-entity structure enables the nonprofit foundation to cover the expenses and make a social impact.

Third, the strategic context is favorable. EU accession conditionality, the post-war recovery agenda, and growing parental awareness converge to create a policy and social environment that supports rather than constrains inclusive education investment.

Fourth, the primary operational risk - specialist recruitment - is manageable through above-market compensation, professional development investment, and a university partnership pipeline, but requires proactive execution beginning 9–12 months before launch.

8.2 Investment Attractiveness

The school presents a compelling social impact investment opportunity characterized by: recurring monthly tuition revenue providing predictable cash flows once stabilized; a defensible competitive position based on clinical integration that takes years to replicate; an addressable market that substantially exceeds the proposed school's capacity even at Year 5; a dual-entity structure that reduces investor risk by enabling nonprofit grant funding to cover the ramp-up period; and a scaling model that creates optionality for equity value appreciation through the franchise/licensing network.

For impact investors, the school additionally offers: contribution to Ukraine's EU accession requirements; alignment with international donor priorities; documented social outcomes (IEP achievement, subsidized access) that qualify for ESG-linked investment structures; and first-mover positioning in a market where established schools command significant premium pricing.

8.3 Strategic Recommendations

- Prioritize specialist recruitment above all else (Begin Month –9): the school's value proposition is inseparable from its clinical staffing. No brand investment or facility design compensates for the absence of a qualified SLP and neuropsychologist on Day 1
- Build the parent community before the school opens: two well-executed information evenings and active engagement in online parent communities will generate more qualified enrollment leads than any paid marketing spend.

- Negotiate a five-year lease with a rent cap from the outset: lease instability is the second-most significant operational risk. Treat lease negotiation as a strategic, not administrative, task.
- Register the nonprofit foundation in Year 0 and submit grant applications immediately: grant cycles are 6–12 months; the foundation must be operational and grant-seeking well before the school opens.
- Document outcomes rigorously from Month 1: the school's long-term competitive advantage and ability to influence national policy both depend on credible evidence of child progress. Design an accessible outcome measurement framework before enrollment opens, not retrospectively.
- Invest in the university practicum pipeline from Year 2: this is the most reliable medium-term solution to the specialist scarcity problem and the single most important preparation for the replication phase.

8.4 Scaling and replication modelling

The prerequisite for replication is demonstrating that the model of pilot school works as designed in Kyiv. Success criteria: ≥90% family retention; ≥70% of IEP goals met per quarter; EBITDA-positive from Year 2; documented outcome data for prospective replication partners and donors. During this phase, the school systematically documents its operational model - School Operations Manual, IEP templates, training curricula, facility design specifications, admission protocols, financial model assumptions - into a replication package.

Starting from the 4th year this model could be replicated in target cities: Lviv, Dnipro, and Odessa. If the war will be ended to that date it could be also replicated in Kharkiv. The reason for

such selection are city population above 500,000, active parent advocacy community, availability of clinical specialists willing to anchor the team, commercial real estate availability, local director with education management experience.

The basis for replication model are an experience with a licensing package (methodology, brand rights, operations manual, financial model template) to local founders, who establish independent LLCs. The nonprofit foundation supports each replication with a capacity-building grant and ongoing methodological supervision. Each new city school requires UAH 4.0–6.0 M initial investment (lower fixed costs outside Kyiv). Licensing fee income from Year 4 estimated on level UAH 200,000–400,000 per licensed school per year.

Due to forecast of the further increase in quantity of diagnostic children this project should became the network of 5–8 schools across Ukraine operating under a shared brand, methodology, and nonprofit foundation platform providing economies of scale in specialist training and curriculum development, a national advocacy voice that can engage MES on systemic reform, and a donor proposition that can access EU structural funds at scale unavailable to individual schools. The network's long-term sustainability depends on a policy goal: demonstrating to the Ukrainian government and EU accession reviewers that this model is the appropriate standard for inclusive education in Ukraine, creating the conditions for partial state co-financing analogous to the Polish structural fund precedent.

Should be noted that this model definitely has constraints limit in replication speed:

- specialist scarcity (every new school requires 3 embedded clinical specialists; mitigated by the university practicum pipeline, diaspora return program, and specialist training initiative from Year 3+);

- capital intensity; mitigated by city-specific impact investor fundraising and EU structural fund co-financing;
- quality control risk (brand dilution if the model is implemented with insufficient fidelity; mitigated by mandatory annual quality review and brand rights termination for non-compliant partners).

Beyond its commercial merits, this project represents a meaningful contribution to Ukraine's post-war recovery: creating high-quality employment for Ukrainian education and clinical specialists at a time when many are considering emigration. It is also demonstrating that private sector investment can address gaps in social infrastructure that the state cannot currently fill under wartime fiscal pressure; and contributing to the ecosystem of institutions - schools, clinical services, advocacy organizations, practitioner communities - that Ukraine will need to rebuild as it integrates into the European Union.

The insight that has guided this project from the outset, and that the analysis has confirmed, neurodivergent children need schools that are actually designed for them. Building such a school in Kyiv in 2027 is both good business and good citizenship.

Disclaimer of AI Usage

In the preparation of this MBA capstone project, generative artificial intelligence (AI) tool Claude and Chat GPT were utilized to assist with specific tasks at various stages of the project. The AI tools and their functions included:

- Source identification: AI-powered search engines and research assistants were used to locate relevant articles, research papers, and other academic sources. These tools helped efficiently identify and extract useful references from large databases, particularly during the literature review phase.
- Quotation rephrasing: AI language models were leveraged to refine the wording of selected quotations while maintaining their original meaning and intent. This was done to improve the clarity and integration of sourced material into the project.
- Grammar and style enhancement: AI writing assistants were employed to check for grammatical errors, spelling mistakes, and language clarity. They provided real-time feedback and suggestions to enhance the overall readability and professionalism of the document.
- Claude was used for generation of brand visual for the Fairway school in English and Ukrainian variant.
- Verification of omitted data between excel calculations and word text.

It is important to note that while AI tools were utilized for these supporting tasks, the research, analysis, and intellectual contributions presented in this capstone project are the original work of the authors.

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Appendices

Appendix A: Key Assumptions

Fairway School - Financial Model · Key Assumptions						
All values in UAH unless stated						
Parameter	**Notes / Source**	**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5**
1. ENROLLMENT						
Children enrolled - start of year	*Full-time pupils enrolled in September*	24	36	64	72	80
Children - average (revenue calc)	*Accounts for Year 1 ramp-up*	20	36	64	72	80
Subsidised places (foundation-funded)	*Yr1: 0 | Yr2: 4 | Yr3+: 8; from KPI table ch.7*	-	4	8	8	8
After-school club participants (avg/mo)	*Starts Year 2*	-	25	30	45	60
Camp participants per session	*Per 2-week session*	15	30	30	40	60
Camp sessions per year	*2-week sessions*	2	4	4	4	4
2. PRICING (UAH per month or session)						
School tuition - Year 1 (UAH/month)	*Base price; market validated at UAH 20-25K*	22 000	-	-	-	-
Annual tuition price increase (%)	*From Year 2*	0,0%	12,0%	12,0%	12,0%	12,0%
School tuition - effective (UAH/month)	*Base × cumulative price increases*	22 000	24 640	27 597	30 908	34 617
After-school club fee (UAH/month)	*Per participant*	5 500	5 500	5 500	5 500	5 500
Summer camp fee (UAH per 2-week session)	*Per participant per session*	14 000	14 000	14 000	14 000	14 000

3. FOUNDATION GRANT - SUBSIDISED TUITION						
Grant = subsidised places × tuition × 12 months; no grant in Year 0 - foundation raising only						
Foundation grant (UAH/year)	*Subsidised places * monthly tuition * 12*	-	1 182 720	2 649 293	2 967 208	3 323 273

4. STAFFING AND SALARIES						
Number of teachers (FTE)	*1 teacher per class of 8 pupils*	3	5	9	10	11
Teacher gross salary (UAH/month)	*Year 1 base; +15%/yr from Year 2*	35 000	35 000	40 000	40 000	45 000
Teacher assistants (FTE)	*1 per class - mirrors teacher FTE*	3	5	9	10	11
Teacher assistant gross salary (UAH/month)	*Year 1 base; +15%/yr*	25 000	25 000	28 000	30 000	30 000
Annual salary increase - all staff (%)	*Applied from Year 2*	0,0%	10,0%	10,0%	10,0%	10,0%
SLP gross salary (UAH/month)	*Year 1 base; +15%/yr*	50 000	55 000	60 500	66 550	73 205
Neuropsychologist gross salary (UAH/month)	*Year 1 base; +15%/yr*	48 000	52 800	58 080	63 888	70 277
Rehabilitation Specialist gross salary (UAH/month)	*Year 1 base; +15%/yr*	45 000	49 500	54 450	59 895	65 885
Specialists (SLP, Neuropsyhologist, Rehabilitation specialist) (FTE)	*Based on quantity of students*	1	2	2	2	2
Director gross salary (UAH/month)	*Year 1 base; +15%/yr*	70 000	77 000	84 700	93 170	102 487
Administrator gross salary (UAH/month)	*Year 1 base; +15%/yr*	28 000	30 800	33 880	37 268	40 995
Accountant gross salary (UAH/month) - 1.0 FTE	*Full-time*	40 000	44 000	48 400	53 240	58 564
Lawyer gross salary (UAH/month)	*Full-time*	40 000	44 000	48 400	53 240	58 564
Cook gross salary (UAH/month)	*Full-time*	40 000	44 000	48 400	53 240	58 564
Cleaner gross salary (UAH/month)	*Year 1 base; +15%/yr*	12 000	13 200	14 520	15 972	17 569
Employer social contributions (ECA %)	*Ukraine statutory 22% on gross*	22,0%	22,0%	22,0%	22,0%	22,0%

5. FACILITY AND OPERATIONAL EXPENSES						
Facility lease (UAH/month)	*400-500 sqm Darnytsia district Kyiv*	130 000	130 000	130 000	150 000	150 000
Annual lease escalation (%)	*From Year 2*	0,0%	8,5%	8,5%	8,5%	8,5%
Utilities (UAH/month)	*Electricity (incl. generator) water internet*	25 000	25 000	28 000	28 000	30 000
Food (UAH per child per month)	*Per enrolled pupil*	2 000	2 000	2 000	2 000	2 000
Educational materials (UAH/year)	*Books sensory materials AAC devices*	150 000	180 000	250 000	280 000	300 000
Professional development (UAH/year)	*UAH 25K/specialist + teacher CPD*	75 000	90 000	125 000	140 000	155 000
Sanitary control, anti-fire prevention (UAH/year)	*Professional liability and property*	25 000	25 000	25 000	25 000	25 000
Marketing and community (UAH/year)	*Events website referral network*	60 000	80 000	100 000	100 000	100 000
Miscellaneous / contingency (UAH/year)	*3-5% revenue buffer*	50 000	60 000	80 000	90 000	100 000
6. CAPITAL EXPENDITURE AND FUNDING						
Facility fit-out and renovation (UAH)	*Year 0 one-time; sensory design shelter generator*	4 000 000	-	-	-	-
Equipment and furniture (UAH)	*Year 0 initial; Year 4 expansion*	400 000	-	-	200 000	-
Pre-opening costs (UAH)	*Licensing legal setup recruitment marketing*	500 000	-	-	-	-
Working capital buffer (UAH)	*3 months of Year 1 total operating costs (from Costs sheet)*	2 757 730	-	-	-	-
TOTAL INITIAL CAPITAL REQUIRED (UAH)	**Fit-out + Equipment + Pre-opening + Working capital**	**7 642 900**	**-**	**-**	**-**	**-**
Founder equity (UAH)	*Owner contribution - covers Year 0 launch*	4 000 000	-	-	-	-
Investor equity (UAH)	*Balance of capital requirement funded by impact investor - no interest no convertible note*	3 642 900	-	-	-	-

7. TAX AND VALUATION						
Corporate income tax rate (%)	*CIT 18%; general system; VAT-exempt per Art.197.1.2*	18,0%	18,0%	18,0%	18,0%	18,0%
Discount rate / hurdle rate (%)	*15% for Ukrainian social-impact investments*	15,0%	15,0%	15,0%	15,0%	15,0%
EBITDA exit multiple (x)	*Conservative peer multiple for private education*					1,5

Appendix B: Revenue Projections

Revenue Model - All values in UAH						
All values in UAH unless stated						
Revenue Line Item	**Notes**	**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5**
A. SCHOOL TUITION REVENUE						
Average children enrolled	*Link: Assumptions*	20	36	64	72	80
Monthly tuition rate (UAH/month)	*Link: Assumptions effective tuition*	22 000	24 640	27 597	30 908	34 617
Annual tuition revenue (UAH)	*Avg children *monthly tuition * 12*	5 280 000	10 644 480	21 194 342	26 704 871	33 232 729
B. AFTER-SCHOOL CLUB						
Club participants (avg/month)	*Starts Month 6 Year 1*	-	25	30	45	60
Annual club revenue (UAH)	*Year 1: 6 months; Year 2+: 12 months*	-	1 650 000	1 980 000	2 970 000	3 960 000
C. SUMMER CAMPS						
Annual camp revenue (UAH)		420 000	1 680 000	1 680 000	2 240 000	3 360 000
D. FOUNDATION GRANT - SUBSIDISED TUITION						
Foundation grant - subsidised tuition (UAH)	*Year 1: 0 places | Year 2: 4 | Year 3+: 8 - grant covers full tuition*	-	*1 182 720*	*2 649 293*	*2 967 208*	*3 323 273*
COMMERCIAL REVENUE (excl. grant)	**Tuition + Club + Camp**	**5 700 000**	**13 974 480**	**24 854 342**	**31 914 871**	**40 552 729**
TOTAL REVENUE (incl. foundation grant)	**Commercial + Foundation grant**	**5 700 000**	**15 157 200**	**27 503 635**	**34 882 079**	**43 876 002**

Appendix C: Cost structure

Cost Line Item	Notes	Year 1	Year 2	Year 3	Year 4	Year 5
A. PERSONNEL COSTS (UAH per year)						
Director	*Assumptions row 29; ×12 months; +22% ECA; +10%/yr*	1 024 800	1 127 280	1 240 008	1 364 009	1 500 410
Teachers (× FTE)	*Assumptions row 22; ×12 months; +22% ECA;*	1 537 200	2 562 000	5 270 400	5 856 000	7 246 800
Teacher Assistants (× FTE)	*Assumptions row 24; ×12 months; +22% ECA;*	1 098 000	1 830 000	3 689 280	4 392 000	4 831 200
Speech-Language Pathologist (SLP)	*Assumptions row 26; ×12 months; +22% ECA;*	732 000	1 207 800	1 328 580	1 948 584	2 143 442
Neuropsychologist	*Assumptions row 27; ×12 months; +22% ECA;*	702 720	1 159 488	1 275 437	1 870 641	2 057 705
Rehabilitation Specialist	*Assumptions row 28; ×12 months; +22% ECA;*	658 800	1 087 020	1 195 722	1 753 726	1 929 098
Administrator	*Assumptions row 30; ×12 months; +22% ECA;*	409 920	450 912	496 003	545 604	600 164
Accountant (1.0 FTE)	*Assumptions row 31; ×12 months; +22% ECA;*	585 600	644 160	708 576	779 434	857 377
Lawyer	*Assumptions row 32; ×12 months; +22% ECA;*	585 600	644 160	708 576	779 434	857 377
Cook	*Assumptions row 33; ×12 months; +22% ECA;*	585 600	644 160	708 576	779 434	857 377
Cleaner	*Assumptions row 34; ×12 months; +22% ECA; 2 persons*	351 360	386 496	425 146	467 660	514 426

TOTAL PERSONNEL COSTS	**Sum of all staff costs incl. ECA**	**8 271 600**	**11 743 476**	**17 046 304**	**20 536 524**	**23 395 376**
B. FACILITY COSTS (UAH per year)						
Facility lease	*Monthly lease × 12; +10%/yr from Year 2*	1 560 000	1 692 600	1 836 471	1 992 571	2 161 940
Utilities	*Monthly utilities × 12*	300 000	300 000	336 000	336 000	360 000
Catering / food	*Avg children × UAH/child/month × 12*	480 000	864 000	1 536 000	1 728 000	1 920 000
TOTAL FACILITY COSTS	**Lease + Utilities + Catering**	**2 340 000**	**2 856 600**	**3 708 471**	**4 056 571**	**4 441 940**
C. OPERATIONAL COSTS (UAH per year)						
Educational materials	*Link: Assumptions*	150 000	180 000	250 000	280 000	300 000
Professional development	*Link: Assumptions*	75 000	90 000	125 000	140 000	155 000
Insurance	*Link: Assumptions*	25 000	25 000	25 000	25 000	25 000
Marketing and community	*Link: Assumptions*	60 000	80 000	100 000	100 000	100 000
Miscellaneous / contingency	*Link: Assumptions*	50 000	60 000	80 000	90 000	100 000
TOTAL OPERATIONAL COSTS	**Sum of all operational items**	**360 000**	**435 000**	**580 000**	**635 000**	**680 000**
D. COST SUMMARY						
Personnel costs		8 271 600	11 743 476	17 046 304	20 536 524	23 395 376
Facility costs		2 340 000	2 856 600	3 708 471	4 056 571	4 441 940
Operational costs		360 000	435 000	580 000	635 000	680 000
TOTAL OPERATING COSTS	**Personnel + Facility + Operational**	**10 971 600**	**15 035 076**	**21 334 775**	**25 228 095**	**28 517 315**
E. COST MIX (%)						
Personnel %		75,4%	78,1%	79,9%	81,4%	82,0%
Facility %		21,3%	19,0%	17,4%	16,1%	15,6%
Operational %		3,3%	2,9%	2,7%	2,5%	2,4%

Appendix D: EBITDA and profitability

P&L Item	Notes	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
REVENUE							
School tuition revenue	*Avg children × tuition × 12*	-	5 280 000	10 644 480	21 194 342	26 704 871	33 232 729
After-school club revenue		-	-	1 650 000	1 980 000	2 970 000	3 960 000
Summer camp revenue		-	420 000	1 680 000	1 680 000	2 240 000	3 360 000
Foundation grant (subsidised tuition)	*Year 1-5; nonprofit component*	-	-	*1 182 720*	*2 649 293*	*2 967 208*	*3 323 273*
TOTAL REVENUE	**Tuition + Club + Camp + Grant**	**-**	**5 700 000**	**15 157 200**	**27 503 635**	**34 882 079**	**43 876 002**
OPERATING COSTS							
Personnel costs	*Year 0: partial-year hires per Ch.7 roadmap*	4 654 300	8 271 600	11 743 476	17 046 304	20 536 524	23 395 376
Facility costs (lease + utilities + catering)	*Year 0: lease+utilities during fit-out (12 mo)*	1 860 000	2 340 000	2 856 600	3 708 471	4 056 571	4 441 940
Operational costs	*Year 0: training + pre-launch marketing*	130 000	360 000	435 000	580 000	635 000	680 000
Capital expenditure (fit-out + equipment)	*Year 0 only; one-time*	4 900 000	-	-	-	-	-
TOTAL OPERATING COSTS	**Personnel + Facility + Operational + CapEx**	**11 544 300**	**10 971 600**	**15 035 076**	**21 334 775**	**25 228 095**	**28 517 315**
EBITDA	**Total Revenue minus Total Operating Costs**	**(11 544 300)**	**(5 271 600)**	**122 124**	**6 168 861**	**9 653 985**	**15 358 686**
EBITDA margin (%)	*EBITDA / Total Revenue*	*0,0%*	*-92,5%*	*0,8%*	*22,4%*	*27,7%*	*35,0%*
Corporate income tax (CIT 18%)	*Applied only on positive EBITDA; Year 0 loss not taxed*	-	-	*(21 982)*	*(1 110 395)*	*(1 737 717)*	*(2 764 564)*
NET PROFIT / (LOSS)		**(11 544 300)**	**(5 271 600)**	**100 142**	**5 058 466**	**7 916 268**	**12 594 123**

Cumulative net profit / (loss) from Year 0		*(11 544 300)*	*(16 815 900)*	*(16 715 758)*	*(11 657 293)*	*(3 741 025)*	*8 853 098*

Appendix E: Cash Flow Forecast

Cash Flow Item	Notes	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
A. OPERATING CASH FLOW							
Net profit / (loss)	*From Appendix E*	(11 544 300)	(5 271 600)	100 142	5 058 466	7 916 268	12 594 123
Add: depreciation / amortisation	*Fit-out UAH 4M amortised over 10 years = UAH 400K/yr (Years 1-5 only)*	-	*400 000*	*400 000*	*400 000*	*400 000*	*400 000*
Change in working capital (estimate)	*Negative = cash absorbed by growth*	-	*(50 000)*	*(30 000)*	*(20 000)*	*(20 000)*	*(20 000)*
OPERATING CASH FLOW	**Net profit + Depreciation + WC change**	**(11 544 300)**	**(4 921 600)**	**470 142**	**5 438 466**	**8 296 268**	**12 974 123**
B. INVESTING CASH FLOW							
Facility fit-out and renovation	*Year 0 one-time*	(4 000 000)	-	-	-	-	-
Equipment and furniture	*Year 0 initial; Year 4 expansion*	(400 000)	-	-	-	(400 000)	-
Pre-opening costs	*Licensing legal setup recruitment marketing*	(500 000)	-	-	-	-	-
INVESTING CASH FLOW		**(4 900 000)**	**-**	**-**	**-**	**(400 000)**	**-**
C. FINANCING CASH FLOW							
Founder equity (UAH 4M)	*Year 0 only; owner contribution*	4 000 000	-	-	-	-	-
Investor equity	*Year 0 only; balance of capital requirement; no interest no convertible note*	3 642 900	-	-	-	-	-

Year 0 staff costs (pre-opening salaries)	*Partial-year salaries per Ch.7 roadmap: Director 12mo Accountant 12mo Lawyer 12mo SLP 9mo etc.*	(4 654 300)	-	-	-	-	-
Year 0 lease + utilities (during fit-out)	*Lease signed Month -12; 12 months × UAH 130K + utilities*	(1 860 000)	-	-	-	-	-
Year 0 other pre-launch costs	*Pre-service training + pre-launch marketing*	(130 000)	-	-	-	-	-
Foundation grant received	*Year 0: no grant; Years 1-5: grant covers subsidised tuition*	-	-	*1 182 720*	*2 649 293*	*2 967 208*	*3 323 273*
FINANCING CASH FLOW		**998 600**	**-**	**1 182 720**	**2 649 293**	**2 967 208**	**3 323 273**
D. LIQUIDITY POSITION							
Net cash flow for the year		**(15 445 700)**	**(4 921 600)**	**1 652 862**	**8 087 758**	**10 863 475**	**16 297 396**
Opening cash balance	*Year 0 opens at zero; each year = prior year closing*	-	*(15 445 700)*	*(20 367 300)*	*(18 714 438)*	*(10 626 680)*	*236 796*
Closing cash balance		*(15 445 700)*	*(20 367 300)*	*(18 714 438)*	*(10 626 680)*	*236 796*	*16 534 191*

Appendix F: Scenario and sensitivity analysis

Metric	Conservative	Base Case	Optimistic	Stress Test
SCENARIO ASSUMPTIONS				
Average enrolment Year 1	15	20	23	13
Average enrolment Year 3	48	64	74	42
Tuition rate Year 1 (UAH/mo)	22 000	22 000	22 000	22 000
Tuition growth from Year 2 (%)	0,0%	12,0%	12,0%	12,0%
Cost multiplier	1	1	1	1
YEAR 1				
Revenue (UAH)	4 670 000	5 700 000	6 782 000	4 142 000
Operating costs (UAH)	10 881 000	10 971 600	11 121 000	11 903 000
EBITDA (UAH)	**(6 211 000)**	**(5 271 600)**	**(4 339 000)**	**(7 761 000)**
EBITDA margin (%)	-133,0%	-92,5%	-64,0%	-187,4%
Net profit / (loss) (UAH)	(6 355 000)	(5 271 600)	(4 483 000)	(7 905 000)
YEAR 2				
Revenue (UAH)	9 918 000	15 157 200	14 913 000	9 591 000
Operating costs (UAH)	12 461 000	15 035 076	12 881 000	13 575 000
EBITDA (UAH)	**(2 543 000)**	**122 124**	**2 032 000**	**(3 984 000)**
EBITDA margin (%)	-25,6%	0,8%	13,6%	-41,5%
Net profit / (loss) (UAH)	(2 687 000)	100 142	1 548 000	(4 128 000)

YEAR 3				
Revenue (UAH)	15 492 000	27 503 635	26 995 000	16 398 000
Operating costs (UAH)	16 959 000	21 334 775	17 709 000	18 423 000
EBITDA (UAH)	**(1 467 000)**	**6 168 861**	**9 286 000**	**(2 025 000)**
EBITDA margin (%)	-9,5%	22,4%	34,4%	-12,3%
Net profit / (loss) (UAH)	(1 611 000)	5 058 466	7 497 000	(2 170 000)
YEAR 5				
Revenue (UAH)	21 480 000	43 876 002	43 858 000	27 241 000
Operating costs (UAH)	23 922 000	28 517 315	24 882 000	26 051 000
EBITDA (UAH)	**(2 442 000)**	**15 358 686**	**18 976 000**	**1 190 000**
EBITDA margin (%)	-11,4%	35,0%	43,3%	4,4%
Net profit / (loss) (UAH)	(2 442 000)	12 594 123	15 560 000	976 000
IRR	**-90,0%**	**20,5%**	**33,5%**	
NPV @ 15% (UAH)	**(18 380 000)**	**2 320 000**	**16 271 000**	**(37 485 000)**
Payback period	N/A	46 months	46 months	N/A
Cumulative break-even	N/A	Year 4	Year 4	N/A
Conservative	*Weak enrolment (75% of base) + flat tuition pricing. School remains loss-making across all 5 years. Requires additional equity or strategy revision by Year 3. Minimum capital adequacy must be secured before opening.*			
Base Case	*Plan: 20→80 children (avg Y1=20), tuition +12%/yr. EBITDA-positive Year 2. Monthly break-even Month 13. Cumulative P&L positive Year 5. IRR 23.3% NPV UAH 6.9M payback 50 months.*			
Optimistic	*+15% enrolment full tuition growth. Payback Month 46 (Year 4) IRR 33.5% NPV UAH 16.3M. Higher exit valuation UAH 28.5M (1.5× EBITDA Y5).*			
Stress Test	-35% enrolment + operating costs +10%. Loss-making all 5 years. NPV −UAH 37.5M. Tests minimum capital reserves. Project not viable without reaching at least 35+ children.			

Appendix G: IRR calculations and KPI summary

Metric	Year 1	Year 2	Year 3	Year 4	Year 5
FINANCIAL KPIs					
Total revenue (UAH)	5 700 000	15 157 200	27 503 635	34 882 079	43 876 002
Commercial revenue excl. grant	5 700 000	13 974 480	24 854 342	31 914 871	40 552 729
Foundation grant (subsidised tuition)	-	1 182 720	2 649 293	2 967 208	3 323 273
Total operating costs (UAH)	10 971 600	15 035 076	21 334 775	25 228 095	28 517 315
EBITDA (UAH)	**(5 271 600)**	**122 124**	**6 168 861**	**9 653 985**	**15 358 686**
EBITDA margin (%)	-92,5%	0,8%	22,4%	27,7%	35,0%
Net profit / (loss) (UAH)	**(5 271 600)**	**100 142**	**5 058 466**	**7 916 268**	**12 594 123**
Closing cash balance (UAH)	(20 367 300)	(18 714 438)	(10 626 680)	236 796	16 534 191
Cumulative net profit from Year 0	(16 815 900)	(16 715 758)	(11 657 293)	(3 741 025)	8 853 098
EDUCATIONAL KPIs					
Children enrolled	24	36	64	72	80
Subsidised places (foundation-funded)	-	4	8	8	8
After-school club participants	-	25	30	45	60
Number of classes	3	5	9	10	11
Subsidised places	-	4	8	8	8
After-school club	-	25	30	45	60

Number of classes (= teacher FTE)	3	5	9	10	11
INVESTMENT SUMMARY					
Total initial capital required (UAH)	**11 544 300**				
of which: founder equity	**4 000 000**				
of which: investor equity	**7 544 300**				
Working capital buffer (UAH)	**5 271 600**				
5-year IRR (base case)	23.3% - see Scenario Analysis				
NPV @ 15% discount rate	UAH 6,854,000 - base case				
Payback period (base case)	50 months from opening (4.2 years)				
EBITDA-positive from	Year 2 (first positive EBITDA)				
Monthly break-even (months from open)	Month 13 (start of Year 2)				
Exit EV (1,5× Year 5 EBITDA)	23 038 029				

Appendix H: RACI matrix

Activity	Director	Lead Teacher	Clinical Team	Administrator	Accountant	Board	Foundation
LLC and Foundation registration	A/R	—	—	C	C	I	A/R
Facility lease negotiation	A/R	—	C	C	I	C	I
Facility fit-out and sensory design	A	C	R/C	R	I	I	I
MES school license application	A/R	C	C	R	I	I	I
Clinical specialist recruitment	A/R	I	C	C	I	I	C
Teacher recruitment and onboarding	A/R	C	I	C	I	I	I
Pre-launch community engagement	A/R	I	C	R	I	I	C
Grant applications (nonprofit)	C	—	C	I	C	I	A/R

Enrollment assessment and IEP development	A	C	R	C	I	I	I
Daily curriculum delivery	I	A/R	C	I	I	I	I
Individual therapy sessions	I	C	A/R	I	I	I	I
IEP quarterly review	A	R	R	C	I	I	I
Parent progress reporting	A	R	R	C	I	I	I
Staff professional development	A/R	R	R	C	I	I	C
Monthly financial reporting	A	I	I	C	R	I	I
Annual audit and tax filing	A	I	I	C	R	A	I
After-school club operations	A	R	C	C	I	I	I
Summer camp delivery	A	R	R	R	I	I	C

New class/grade expansion	A/R	C	C	C	C	C	I
Annual impact report	A/R	C	R	C	C	I	R
Policy advocacy and MES engagement	C	—	C	I	I	I	A/R
Replication model development (Year 5)	A/R	C	C	C	C	C	C
Investor reporting (quarterly)	A/R	I	I	C	R	I	I

Appendix I: Risk register

Risk	Prob.	Impact	P×I	Owner	Mitigation
Specialist recruitment failure (cannot fill SLP or neuropsychologist by opening)	Medium	Critical	High	Director	Begin Month −9; above-market salary; part-time/contract interim; university practicum for junior roles
Enrollment below target (fewer than 18 children Year 1)	Low-Med	High	Medium	Director	Pre-launch community engagement; referral partnerships; waitlist strategy; nonprofit grant covers partial deficit
Donor grant delayed or reduced	Medium	High	Medium	Foundation	Apply to 3+ donors simultaneously; maintain founder equity reserve as fallback
Key clinical staff departure in Year 1–2	Medium	High	Medium	Director	Above-market retention package; 3-month notice clause; assistant pipeline from university
Facility lease: termination or sharp rent increase	Low	High	Medium	Director	5-year lease with fixed cap; option-to-purchase; backup premises identified before signing
MES licensing delay beyond Month −2	Medium	High	Medium	Admin	Submit Month −9 (3-month buffer); engage licensing lawyer; maintain dept communication

Risk	Prob.	Impact	P×I	Owner	Mitigation
War-related disruption (extended closures, displacement)	Medium	Medium	Medium	Director	Online learning protocol; adapted shelter procedures; business interruption insurance; working capital reserve
Safeguarding incident	Low	Critical	Medium	Director/DSL	Safeguarding policy; background checks; annual training; two-adult rule; incident protocol; professional liability insurance
Specialist salary inflation exceeds projections (>15%/yr)	Medium	Medium	Medium	Director	Annual salary review indexed to market; tuition escalation clause covers up to 18%/yr salary growth
Reputational damage (negative parent feedback spreads in community)	Low	Critical	Medium	Director	High-touch parent communication; open-door policy; rapid incident response; NPS monitoring; biannual satisfaction survey