

Inclusive child development center

by

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## Abstract

The project to create an inclusive child development center in Kyiv emerged as a response to the growing need in society for quality educational and therapeutic services for children with special educational needs (SEN). During the thesis research, a comprehensive market analysis was carried out, including a detailed PESTEL analysis, an analysis of the competitive environment based on the Porter's model, and an assessment of the needs of the target audience through in-depth interviews.

The results of the analysis show that while government policy actively supports the development of inclusive education, the number and quality of public institutions do not meet current demand. In the context of war, economic challenges and migration, the need for private centers capable of providing comprehensive support to children and their families has increased significantly. This creates favorable conditions for the entry of new players who can offer unique services using modern therapeutic techniques such as ABA, TEACCH, sensory integration and others.

The project of the inclusive center described in capstone is based on the 'blue ocean' strategy. The center is positioned as an integrated space that combines educational, therapeutic and counselling services focused on a personalized approach to each child. Particular attention is paid to the use of innovative technologies and digital tools to monitor children's progress and communicate with parents on an ongoing basis.

Thus, the project is aimed not only at commercial success, but also at solving an important social problem - to ensure equal access to quality education and therapy for every child, regardless of their developmental characteristics.

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## **Chapter 1: Project Introduction**

Inclusive preschool education in Ukraine is becoming increasingly important, as modern educational system should not only ensure equal rights for children with special educational needs (SEN) but also create an environment for their full development and integration into society. Given the rapid increase in the number of children with diagnosed developmental disabilities such as autism spectrum disorders (ASD), attention deficit hyperactivity disorder (ADHD) and speech delays, the existing state education system faces significant challenges. Despite an increase in government support, the lack of places in state institutions, insufficient number of qualified professionals and uneven resource provision, especially in times of war, highlight the need to develop private inclusive centers to meet the growing demand.

The project to create an inclusive children's centre in Kyiv is relevant as it aims to address the existing gaps in the preschool education system and also aims to meet the needs of modern families looking for comprehensive and individualised educational services for their children. At the same time, the project envisages the creation of a business model that will ensure the financial sustainability of the centre and its further development.

The mission of the project is to create an innovative, safe and friendly environment for children with special educational needs, which will contribute to their comprehensive development, successful socialisation and integration into society. The project aims to introduce unique educational and therapeutic methods that will ensure a high level of quality services, as well as to form a strong community of parents and professionals united by a common goal of helping children.

The vision of the project is to create a leader in the market of inclusive educational services in Kyiv, which will set new standards in the field of preschool education, demonstrating high results of work with children with various forms of SEN. Over the next five years, the centre plans to expand its range of services, establish sustainable partnerships with local authorities and NGOs, and become a platform for professional development of specialists in the field of inclusive education.

The project objectives are formulated in accordance with the SMART principle and include:

- Launch of the centre within 9 months of project approval.
- Achieving 80% of the centre's workload during the first year of operation.
- Creation of a team of 20 qualified specialists in psychology, speech therapy and correctional pedagogy.
- Receiving at least 90% of positive feedback from clients in the first year of operation.
- Ensuring financial self-sufficiency of the centre within the first two years of operation.

The values that will guide the centre in its work include openness, transparency, respect for each child, professionalism and innovation in approaches to teaching and correction of the development of children with SEN.

Thus, the implementation of this project will not only help meet the immediate needs of families with children in need of specialised support, but will also make a significant contribution to the development of inclusive education in Ukraine, contributing to the formation of a modern, socially responsible society.

## Chapter 2: External Analysis

### **Assessment of the market using the PESTEL framework**

To assess the market conditions for the further launch, the PESTEL analysis was used. This analysis assesses the main factors that influence the development of inclusive preschool education in Ukraine, considering political, economic, social, technological, environment and legal factors.

#### ***Political factors***

Ukrainian state policy puts the inclusive education as a priority. The Ministry of Education Strategic Plan until 2027 and the Vision for the Future of Education sets the goal of the development of a modern, accessible preschool environment that meets European standards (Ukraine: Transforming the preschool education system, 2024). The adoption of the Law on Education (2017) guarantees the right of children with special education needs (SEN) to study in general education institutions. By-laws, including Cabinet of Ministers Resolution #530 (2019), regulate the organization of inclusive groups in kindergartens. The updated Resolution (2021) introduces five-level support of children with SEN and supports the creation of positions of teaching assistants. All above demonstrates State's strong political will and commitment for changes in inclusive education. (Vinnytsia Oblast Education, n.d.).

#### ***Economic factors***

The development of inclusive education is funded by separate funds from the state budget, which since 2017 has allowed for a significant increase in the number of assistant positions to work with children with SEN – from 1,825 in the 2016/2017 academic year to 17,215

in 2020/2021 (Ukraine: Children renew love for learning at Digital Learning Centers, n.d.).

State-run kindergartens are free of charge for parents (they pay only for meals), but due to the limited resources, it is often necessary to turn to private specialists. Investing in inclusive programs can reduce the economic burden on families and help to ensure that children are better prepared for school. Despite the additional challenges posed by the war in 2022, the government continues to support the inclusive subvention, and international partners provide grants to help children from the vulnerable groups.

### ***Social factors***

The attitude of the society towards the inclusion faces positive changes. The younger generation demonstrates less stigma towards mental and physical disorders, which is reflected in the increase in the number of inclusive classes – in 2020/2021, 43% of schools had them (Procedure for staffing inclusive groups in preschool, n.d.). Parents' communities play an active role: they unite by diagnosis, initiate the creation of inclusive groups and monitor the observance of children's rights by appealing to the educational ombudsman. However, the regional differences persist in rural and small towns, traditional prejudices can slow down the process of adapting inclusive approaches, and there is a need for additional training for children.

### ***Technological factors***

The digitalization of the educational process is becoming particularly relevant in the context of pandemic and war. Kindergartens are introducing remote forms of work, organizing the online classes, remote consultations and creating Digital Learning Centers to provide access to learning materials for children with SEN (Ukraine: Children renew love for learning and Digital

Learning Centers, n.d.). Assistive technologies, such as tablets, hearing aids, FM systems and sensory rooms, promote the development of speech and sensory perception. However, the uneven distribution of financial resources, especially between urban and rural areas, poses additional challenges to the implementation of the latest technological solutions.

### ***Environmental factors***

The physical accessibility of educational facilities is a key environmental aspect. Many kindergartens were built decades ago and do not meet modern barrier-free requirements. The new state building codes (DBN) are aimed to modernize facilities by installing ramps, lifts and universal toilet. However, old buildings, including buildings without lifts, remain problematic. The environmental factor also includes the adaptation of the learning environment, such as special equipment for children with musculoskeletal disorders, improved lighting, contrasting teaching materials and quiet zones for children with autism. During wartime, there was an urgent need for safe shelters adapted for children with SEN, which is critical condition for continuing full time education (New Ukrainian School, n.d.)

### ***Legal factors***

The legal framework for inclusive preschool education in Ukraine is quite extensive. The main regulatory documents – the Law on Education (2017), the Law on Preschool Education, Cabinet of Ministers Resolution #530 (2019) and CMU Resolution #545 (2017) – regulate the organization of inclusive groups, procedures of enrolling SEN children and funding. The Standard of Preschool Education (2021) sets out the requirements for educational outcomes, considering the individual needs of children. The implementation of these norms is monitored by the

Education Ombudsman and the State Education Quality Service. In general, the legislation is in line with the EU standards, but its effective implementation on the ground requires additional resources and systematic work.

## **Overview of the preschool education market in Ukraine**

### ***Current state of preschool education***

At the end of 2021, there were 14,974 preschool education institutions (PEIs) in Ukraine, serving more than 1.11 million children, covering about 82% of children aged 3-6 years (Preschool Education Institutions and Children in Them: Data for 2021-2023, n.d.; New Ukrainian School, n.d.). In 2022, the proportion of children not covered by kindergartens decreased to ~16% due to children going abroad as an effect of the ongoing war. And in 2023 this number decreased to ~23% mostly due to the infrastructure damages, refugees return and closure of kindergartens due to their inability to follow the safety standards. As of the end of 2023 there were 13,452 PEIs with about 860 thousand children, indicating an outflow of children due to the demographic decline and migration (Preschool Education Institutions and Children in Them: Data for 2021-2023, n.d.; New Ukrainian School, n.d.)

### ***Territorial disparities***

There is a significant difference between urban and rural areas. In 2022, 84% of children aged 3-5 years in urban areas attended kindergartens, while in rural areas this figure was only 53% due to a smaller number of institutions (7715 rural vs 5737 urban) and difficulties in accessibility due to remoteness from the educational premises or family circumstances (Preschool Education Institutions and Children in Them: Data for 2021-2023, n.d.; New Ukrainian

School, n.d.). Before war, there was the overcrowding in large cities, however now the situation looks structurally different: the war caused both the relief through the migration out of the country (especially from the war-affected territories) and overcrowding in the relatively safe regions.

### ***Demand and supply***

Traditionally, Ukrainian families prefer to enroll their children in kindergarten from the age of 3, which ensures a consistently high demand for quality preschool education. As of September 2021, tens of thousands of children were on the waiting lists. In 2022, demand temporarily decreased due to the evacuations (up to 1/3 of preschoolers), but in 2023 the situation began to recover due to the return of families and increased need to provide a safe place for children during the war. On the supply side, the nominal capacity of the PEI network in 2021 was around 1.2 million places, but overcrowding was widespread. Between 2022 and 2023, the network of institutions decreased by more than 10% (from 14,974 to 13,452) and security requirements led to the decrease in group occupancy (Preschool Education Institutions and Children in Them: Data for 2021-2023, n.d.; New Ukrainian School, n.d.). State kindergartens provide services almost free of charge and the reimbursement mechanism ('money follows the child') helps to compensate for the shortage of places in private institutions.

### ***Coverage of children with special educational needs (SEN)***

It is estimated that 55-60 thousand children with special educational needs (7% of pupils) are enrolled in the preschool educational system of Ukraine. About 75% of them attend specialized (correctional) groups in mass kindergartens or specialized institutions, and only about

25% are integrated into inclusive groups. Over the past 5 years, the number of children studying in inclusive groups increased 4.5 times – from 1,500 in the 2016/2017 academic year to 6,849 in the 2020/2021 academic year, but at the end of 2022 it exceeded 7.6 thousand. Additional services (speech therapy, psychological support, rehabilitation) are provided in public kindergartens, but their number is often insufficient, which is why families turn to visiting specialists or use the services of inclusive resource centers.

### ***The impact of war on inclusive education***

The hostilities of 2022-2023 had a double effect. On the one hand, some children with SEN were evacuated abroad, where they were integrated into local education systems or therapeutic programs. On the other hand, the families who remained behind are experiencing significant stress and difficulties in adapting to displacement. Only 6.7% of children with disabilities from displaced families attended kindergartens in 2022, which demonstrates the difficulties of IDP integration. The state is simplifying enrollment procedures and assessing IDP children through inclusive resource centers, which may lead to an increase in the number of children with SEN in the system after the situation stabilizes.

### ***Market size and potential audience***

As of 2023 there were 20,936 officially registered children with autism spectrum disorder (ASD) in Ukraine, with the highest number in Kyiv city, Kyiv region, Rivne, Kharkiv and Lviv regions. However, Autism Europe (n.d.) estimates that the actual number of children with autism may be as high as 440,000 particularly due to underreporting or lack of recording of many cases. In addition to autism, up to 10% of children have speech delays, which means

potentially hundreds of thousands of children who may need speech therapy. Attention deficit hyperactivity disorder (ADHD) is also diagnosed in 5-7% of children, which for Ukraine could be around 150-200 thousand children Autism Europe (n.d.).

These groups represent a significant segment of the potential audience for both public and private institutions. Due to a shortage of places in state-run preschools, the demand for private services remains high, especially in large cities such as Kyiv and Lviv. In addition, an increase in diagnostics cases, increased parental awareness and the return of families from abroad create conditions for further market expansion. In the future there might be a 50-100% increase in demand for services for children with SEN in the private sector due to an increase in diagnosis rates (e.g. for autism a 94% increase in 5 years) and the impact of stressors that can impair the children's development. This growth creates opportunities for expanding the range of services, including specialized therapeutic centers, individualized correction services and comprehensive developmental support, which allow the market to adapt to new challenges and needs.

### **Analysis of the competitive environment for the inclusive education market in Kyiv**

#### ***Level of competition (existing players)***

The market for inclusive education for children with SEN in Kyiv is still in its infancy. Currently, there are a limited number of specialized private centers (kindergartens, development centers, correctional schools), but the demand for their services is growing rapidly. The state system (inclusive classes, special kindergartens, inclusive resource centers) does not fully cover the needs: over the past 5 years, the number of children with SEN in inclusive schools has

doubled (from ~18.6 thousand in 2019 to 40.3 thousand in 2024) (Problems of Inclusive Resource Centers and Proposed Solutions, Education Ombudsman, 2024). Due to the lack of places and specialists, many Kyiv families return to private centers which creates opportunities for existing players who need to maintain high quality services.

***Threat of new entrants (barriers to entry)***

The market has moderate barriers to entry. On the one hand, high unmet demand stimulates the opening of new private centers (new kindergartens were opened in 2020-2023). On the other hand, new entrants must ensure the availability of the qualified personnel (defectologists, speech therapists, psychologists, ABA therapists), special equipment (sensory rooms, didactic materials), and appropriate premises. The war has affected the market: some specialists have left or moved to private sector, which exacerbates the staff shortage but drives local demand (Problems of Inclusive Resource Centers and Proposed Solutions, Education Ombudsman, 2024)

***Influence of suppliers (supplier power)***

A key resource is highly qualified professionals, which are in short supply in both the public and private sectors. The demand for experienced teachers and specialists forces private centers to offer competitive payment terms, as their reputation depends on their skills. Suppliers of specialized equipment (e.g. for sensory integration) have medium impact, as though the price is high, alternative options are available. The rental of premises in Kyiv also affects costs, and landlords can increase rents, especially given the barrier-free requirements (What Is the

difference in the cost of education between private and public kindergartens?, Kinderville.pro, n.d.)

### ***Influence of customers (customer power)***

The main customers are parents of children with SEN (autism, Down's syndrome, speech delays, cerebral palsy etc.). For these families, the services of the centers are practically essential, so they are willing to invest in quality programs despite the high cost (approximately UAH 12-15 thousand per month for part-time and over UAH 15-20 thousand per for full-time). Support programs such as 'Money follows the child' (reimbursement of up to UAH 4,934/month) and 18% tax rebate help to reduce the financial burden, but if prices are beyond the means of most families, demand may decline (What Is the difference in the cost of education between private and public kindergartens?, Kinderville.pro, n.d.).

### ***Threat of substitutes (alternative solutions)***

An alternative to private inclusive centers is the state education system (inclusive groups in communal kindergartens, inclusive classes, inclusive resource centers), which is free of charge but often cannot provide an individual approach. Other alternatives include home-based services of private specialists (speech therapists, psychologists, ABA therapists), rehabilitation facilities of healthcare or social protection, as well as online formats that have developed during the COVID-19 pandemic. Online courses and remote consultations allow for continuity of classes, but do not always replace intensive face-to-face work. (Ukraine: Children renew love of learning with digital learning centers. (n.d.). Globalpartnership.org.)

### ***Key players in the inclusive education market (Kyiv)***

Private inclusive centers:

- 'Child with a Future' – the first private corrective kindergarten (since 2010) for children aged 1-6 years, using ABA, TEACCH and sensory integration methods. The cost is ~12-15 thousand UAH/month for a half day (full day is more expensive)
- 'Happy Kids' is a center and elementary school for children with various nosologies (ASD, ADHD and speech delays). It offers full-time education using ABA-therapy, Floortime and neurocorrection. The cost of services exceeds 10 thousand UAH/month.
- 'Confident Steps' is a network institution that combines kindergarten and primary school for children aged 2 to 10 years, with the emphasis on individualization, art therapy and sensory activities. The price range is ~10-15 thousand UAH/month.
- 'Autizon' is a children's development club with two locations, focused on children with autism and other disorders. It offers individual and group sessions using ABA, sensory integration etc.; the cost of sessions varies from 300 to 600 UAH.

State and municipal institutions

- Inclusive Resource Centers (IRCs) – there are 10 centers in Kyiv that provide free psychological and pedagogical assessment and correctional services, but they are often overloaded due to the staff shortages
- Special kindergartens and schools – for example, kindergarten #383 'Veselinka' for children with early childhood autism, which provides intensive pedagogical correction with state funding, but the number of places is limited.

- The Kyiv Center for Rehabilitation of Children with Disabilities is a municipal institution that provides comprehensive rehabilitation and educational services to children with disabilities, funded by the city budget and charitable contributions.

The competitive environment for inclusive child development centers in Kyiv is dynamic and multifaceted. High demand, the growing number of children with special education needs and dissatisfaction with the state system create favorable conditions for private centers, which, however, must overcome human and financial burdens. A successful strategy should be based on unique methodologies, highly qualified staff, partnerships with local authorities and flexible mix of face-to-face and online services. This will allow not only to achieve business success, but also to fulfill an important social mission – to ensure that every child with SEN has a chance for development and happy childhood (Children find safe haven in barrier-free spaces in Kharkiv. (n.d.). Ukraine.un.org).

### **Chapter 3: Market and Consumer**

#### **Analysis of the target audience and needs**

To better understand the needs of the target audience, 30 in-depth interviews (Appendix A) with parents of children with special educational needs were conducted.

#### **Figure 1**

### Empathy map of the key personas

	Say	Think	Do	Feel
<b>Olena</b>	'I want my son to receive individual attention.' 'We need a programme that helps with speech and social skills.' 'I'm looking for a space where my son can feel part of a team without feeling isolated.'	'Will I be able to find a centre where professionals really understand the needs of children with autism?' 'I am worried that due to the high cost of services we will not be able to get proper support.' 'I think quality services will help him become more independent and happy.'	She looks for feedback on social media and parenting forums. Attends consultations and trial classes at various centres. Keeps records and analyses information about different methods (ABA, sensory integration).	She feels anxious about her son's future and his socialization. He feels hopeful when he sees positive results from remedial classes. Often worried about financial constraints, but also ready to invest in quality.
<b>Andrii</b>	"We want our daughter to start talking and be able to communicate with her peers." "Face-to-face classes are the best option, but sometimes online classes help to maintain progress." "We are looking not only for training, but also for group support for the family."	"I want to find a center where my daughter will be offered comprehensive support." "If the center can deliver real results, the cost of services is justified." "Communicating with other parents will help me realize that I am not alone in my worries."	He carefully analyzes the offers of the centers, compares programs and prices. Attends several trial classes and consultations at different centers. He actively shares his experience with other parents on social media.	He feels confused because of the huge amount of information and options. She feels hopeful and confident when she sees the positive impact of the classes on her daughter. He feels supported when he sees that other families have similar problems and have found solutions.
<b>Oleg</b>	"My son is often distracted, and it is difficult for him to concentrate on his studies." "We are looking for a comprehensive approach: behavioral therapy, coaching, and group sessions." "The main thing is to help my son develop self-control and socialization skills."	"I want to find a center where specialists with ADHD can adapt their training." "Will we be able to find quality help that won't overwhelm our budget?" "I'm worried that without a professional approach, he won't be able to make progress."	Attends trial sessions, compares behavioral therapy methods (ABA, CBT) in different centers. He actively searches for information on the Internet and reads reviews from other parents. Communicates with other parents in specialized forums.	She feels anxious about her son's unpredictable behavior, but also hopes for a positive change. He feels responsible for his son's future, but sometimes feels overwhelmed by the constant search. He feels supported when he sees that other families have similar challenges and have found solutions.
<b>Mariia</b>	"My daughter is learning to walk slowly, and I'm worried about her coordination." "She needs specialized support for sensory integration so that she can better perceive the world." "I need the services to be affordable, because I can't spend large sums of money on specialists."	"I want her early development to be supported, even if she is still very young." "Will there be a center that can adapt the program to a small child?" "I hope that with the help of specialists, my daughter will be able to gradually develop her motor and sensory skills."	Participates in consultations with specialists in early intervention and sensory integration. She actively seeks information about available public and private early childhood development programs. She communicates with other young mothers in specialized social media groups.	She feels anxious about her daughter's development, but also hopeful that she will improve with proper support. She feels emotionally unstable because she is worried that her child may fall behind her peers. She feels supported and wants to find a common solution, because she is not alone in her concerns.
<b>Igor</b>	"My son often loses control of his emotions, which makes it difficult for him to adapt to group classes." "We need specialists who understand how to work with emotional disorders in children of this age." "I want my son to learn how to control his emotions through game methods and interactive classes."	"I am looking for a center where the approach to emotional development is individualized and comprehensive." "I hope that the right therapy will help him integrate better into society." "I'm concerned about his frequent bouts of anger, because it affects not only his development but also the family climate."	He attends specialized consultations with psychologists and therapists working with children with emotional disorders. He actively seeks examples of successful correction of behavioral problems in children of similar age. He turns to support groups for parents to share experiences and get advice.	She is constantly worried about her son's future, but at the same time she is confident that qualified help will make a difference. He feels disappointed when he sees that standard methods do not always work, but is ready to look for innovative solutions. She is relieved to see other families facing similar challenges and seeks to find a common approach.

The results allowed to identify both practical and emotional aspects that affect the daily lives of families and to create empathy maps for different categories of parents:

- **Persona 1** – Olena (mother of a 6-year-old boy with autism): She is looking for a center with individual attention to her child's needs, and wants to find specialists who can adapt the development program to individual characteristics, despite financial constraints

- **Persona 2** - Andrii (father of an 8-year-old daughter with a speech delay): He actively compares programs, focuses on comprehensive support and group interaction for the family, where the main criterion is the achievement of results in speech development.
- **Persona 3** – Oleg (father of 7-year-old boy with ADHD): He is looking for a comprehensive approach (behavioral therapy, coaching, group sessions) to develop self-control skills and socialize his child
- **Persona 4** – Maria (mother of a 2-year-old daughter with hypo motor disorder): She is focused on available early intervention services that will support her child’s motor development and sensory integration.
- **Persona 5** – Igor (father of a 4-year-old boy with emotional and regulatory problems): He is looking for an individual comprehensive approach to work with his child’s emotional disorders, as well as support for himself as a parent.

These personalities helped to identify the main needs, motivations and barriers faced by families, which became the basis for further analysis and development of the business model.

### **Blue Ocean strategy according to the ERIC Framework**

The Blue Ocean Strategy methodology, adapted through the ERIC framework, was used to create a completely new market space:

#### ***Eliminate:***

- Bureaucratic barriers: Reduce or eliminate outdated procedures and excessive documentation that impede speedy decision-making.

- Segmentation of services by age group: Eliminate the rigid separation between preschool and school to ensure the child's continuous development.
- Fragmentation of support: Eliminate the separation between educational and therapeutic services, creating a single, integrated space for child development.

***Reduce:***

- Cost of services: Reduce the excessive cost of individual services by optimizing processes and using modern technologies (e.g. blended learning, digital homework platforms).
- Over-specialization: Reduce the number of narrowly focused programs that limit adaptability - create a more flexible system that can be easily adapted to the needs of each child.
- Coordination time: Reduce the time spent by parents searching for individual specialists by combining all the necessary services in one center.

***Increase:***

- Individual approach: Increase the level of individualization of services - from correctional programs to the development of individual educational plans based on current research.
- Comprehensiveness of services: Increase the range of services through the integration of educational, therapeutic and support services (speech therapy, ABA therapy, sensory integration, psychological support, support groups for parents).
- Innovative methods: Increase the use of modern technologies (online platforms, digital tools for monitoring progress) and proprietary methods that will distinguish the center from traditional institutions.

**Create:**

- One integrated space: Create a 'one-stop shop' for all the needs of a child with special educational needs - education, therapy, parental counselling, family support and guidance.
- Digital monitoring and analytics: Develop an interactive platform for tracking a child's progress, providing expert advice and communicating with parents in real time.
- Flexible classroom formats: Create new learning formats (blended learning, short intensive sessions, on-site support groups) - solutions that are not yet offered by traditional centers.
- Partnership with local authorities and NGOs: Create a model of cooperation with municipal programs (e.g., 'Money Follows the Child') and charitable organizations, which will allow for additional subsidies and discounts for low-income families.
- Innovative approach to training: Introduce in-house trainings and professional development programs for staff based on the latest international methods (ABA, TEACCH, sensory integration) with the involvement of international experts.

This approach allows us to enter the 'blue ocean', where compensation becomes less significant due to a unique value proposition.

**Target audience segmentation and targeting**

To optimize the marketing efforts, the target audience was segmented into the following categories:

**Table 1**

### *Target audience segmentation*

<b>Segment</b>	<b>Key characteristics and pain points</b>	<b>Priority</b>
<b>Parents of children with autism and spectrum disorders</b>	<ul style="list-style-type: none"> <li>● Strongly emotionally involved;</li> <li>● Looking for specialists who can provide an individual approach;</li> <li>● Facing long queues and high costs;</li> <li>● Willing to invest if the quality of services is high</li> </ul>	High
<b>Parents of children with speech and language delays</b>	<ul style="list-style-type: none"> <li>● Feel anxious about the child's future;</li> <li>● Need quick results in speech development;</li> <li>● Have limited financial resources;</li> <li>● Value regular feedback and support from specialists</li> </ul>	Medium-high
<b>Parents of children with ADHD</b>	<ul style="list-style-type: none"> <li>● Need a comprehensive approach to develop self-control;</li> <li>● Actively seek structured solutions;</li> <li>● Face high costs of therapy;</li> <li>● Need multidisciplinary support</li> </ul>	High
<b>Parents of children with early motor/sensory problems</b>	<ul style="list-style-type: none"> <li>● Often have limited budgets;</li> <li>● Look for affordable early intervention programs;</li> <li>● The key is the speed and effectiveness of support to ensure timely development of the child</li> </ul>	Medium
<b>Parents of children with emotional and regulatory problems</b>	<ul style="list-style-type: none"> <li>● Facing crisis situations;</li> <li>● Need not only therapy for the child, but also support for the family;</li> <li>● High emotional stress and need for integrated psychological care</li> </ul>	Medium-high

This detailed segmentation allows us to tailor our communication messages, service program and marketing strategies to the specific needs of each group.

### ***Positioning of the inclusive center***

The Inclusive Child Development Center in Kyiv is positioned as a unique integrated space that combines educational, therapeutic and counselling services.

The main value proposition is the following:

- Providing an individual approach for each child, taking into account his or her peculiarities

- Using modern methods (ABA, TEACCH, sensory integration) and digital tools to monitor progress.
- Providing comprehensive support not only to children but also their families through consultations, support groups and trainings
- Flexibility in the format of classes (a combination of face-to-face and online sessions) and partnerships with government and charitable organizations.

Thus, the center is able to meet the growing needs of families and enter the 'blue ocean' due to the uniqueness of its model.

#### **Business Model Canvas tailored to target segments**

Based on all the research conducted, a Business Model Canvas was developed, *which takes into account the specifics of each target segment (Osterwalder, A., & Pigneur, Y. (2010).*

*Business model generation: A handbook for visionaries, game changers, and challengers.*).

#### ***Key partners:***

- Government and municipal institutions (Ministry of Education, Kyiv City State Administration, 'Money follows the Child' program)
- Medical and therapeutic specialists (ABA-therapists, speech therapists, psychologists, defectologist, occupational therapists)
- Educational institutions and universities (for training and internships)
- Equipment suppliers (sensor systems, training materials)
- NGOs and charitable foundations, international organizations (UNICEF, USAID)

#### ***Key activities:***

- Provision of integrated educational, therapeutic and support services (part-time kindergarten, specialized classes, counselling for parents)
- Development and implementation of individual educational and therapeutic programs
- Continuous staff development and quality control of services
- Developing and maintaining a digital platform for monitoring progress and communicating with families
- Marketing, PR and active work with segmented audiences

***Key resources:***

- Highly qualified staff (teachers, therapists, psychologists, speech therapists)
- Modern premises (150-250 sq m) with zoning for group classes, individual sessions and playrooms
- Technological infrastructure: digital platform, equipment for sensory integration
- Partnerships and licenses for the use of methods (ABA, TEACCH)

***Value proposition:***

- Integration: a single space that combines educational, therapeutic and counselling services
- Individualization: development of unique programs for each child, taking into account the specifics (autism, speech delay, ADHD, early motor/sensory problems. Emotional and regulatory difficulties)
- Innovations: the use of modern technologies (online platform, digital monitoring) for an adaptive approach and monitoring of results

***Relationships with clients:***

- Individual consultations and regular feedback through a digital platform
- Organizing support groups, trainings and seminars for parents
- Conducting trial classes to familiarize parents with the methods
- Building long-term relationships through the personalized approach

***Sales channels:***

- Own website
- Social media and online communities (Facebook, Instagram, Threads, parenting forums)
- Partnership programs and referrals from government agencies, NGOs and educational institutions.
- Offline activities: seminars, workshops, participation in local events.

***Client segments (targeting based on segmentations):***

- Parents of children with autism and spectrum disorders - high priority due to the number of potential clients and willingness to invest in quality services.
- Parents of children with speech delays - medium-high priority, focused on quick results and constant feedback.
- Parents of children with ADHD - high priority due to the need for comprehensive solutions and a multidisciplinary approach.
- Parents of children with early motor/sensory problems - medium priority due to smaller budgets, but the criticality of early intervention.

- Parents of children with emotional and regulatory problems - medium-high priority due to the need for integrated psychological support.

***Cost structure:***

- Rent or purchase of premises and utility costs.
- Staff salaries and training costs.
- Equipment and training materials for classes.
- Development and maintenance of a digital platform.
- Marketing and administrative cost.

***Sources of income:***

- Subscription fees (monthly fees for kindergarten, therapy, and counselling services).
- Payment for individual consultations and sessions.
- Revenues from specialized courses, seminars and workshops for parents.
- Funding from partnership programs, subsidies (e.g., the Money Follows the Child program).
- Grants and charitable contributions from NGOs and international organizations.

This Business Model Canvas reflects the integration of the center's model, where individual elements are organized to meet the specific needs of each of the target audience segments, allowing it to compete effectively in the market for inclusive educational services.

A comprehensive approach that combines in-depth interview analysis, persona development, application of the Blue Ocean Strategy based on the ERIC Framework, and target audience segmentation creates a solid foundation for the inclusive center's business model. The

integration of educational, therapeutic and counselling services, adapted to the specific needs of parents and children, allows the center to enter the 'blue ocean', where competition is minimized by a unique value proposition. Thus, effective targeting of key audience segments provides a high potential for attracting clients and sustainable development of the center in the current environment.

## Chapter 4: Go-To-Market Strategy

### Marketing strategy

For the successful project launch – the marketing strategy should be created. The strategy was developed according to the 7P methodology, which allows covering all aspects of interaction with the target audience in the most detailed way possible and ensuring a high level of competitiveness in the inclusive education market in Kyiv.

### Product

The center is positioned as the integrated space for the development of children with special educational needs, where educational services, therapeutic work and support for the whole family are combined in one place. The main idea is to provide a comprehensive solution that allows a child not only to gain knowledge but also to develop the necessary remedial skills through modern methods (ABA, TEACCH, DIR/Floortime, sensory integration) and digital progress monitoring.

The detailed description of services provided is described in the table below.

**Table 2**

#### *Services description*

Direction	Service	Description
Autism and ASD	Intensive early therapy	Development of social, communication and study skills through ABA, TEACCH, group and individual sessions.
	Speech and language therapy	Individual lessons for the development of speech and communication skills using interactive methods.
	Development of social skills	Group sessions to develop communication skills, emotional regulation and teamwork.
	Sensory integration	Correctional classes to improve sensory information processing through exercises and specialized equipment.

	Support for parents	Consultations, trainings and meetings to share experiences and learn effective methods of interaction with children.
ADHD	Behavioral therapy	Developing self-control, concentration and impulsivity through CBT and ABA.
	Coaching for parents	Teaching parents effective strategies for raising and managing their children's behavior.
Sensory disorders	Sensorimotor therapy	Correction of sensory reactions through specialized exercises and equipment.
Intellectual disability	Complex therapy	Integration of classes with a speech therapist, psychologist, defectologist and occupational therapist to develop key skills.
Intellectual disability	Early intervention	A development program for children under 3 years of age aimed at improving motor, sensory and cognitive skills.

Thus, the center offers a comprehensive approach to the development of children with special educational needs, combining effective therapeutic techniques, educational programs and support for parents.

### ***Place***

The center is in the central part of Kyiv, which provides convenient access for families from different districts of the capital. This location facilitates accessibility for both residents of historical neighborhoods and residents of modern residential complexes. An important factor is the developed transport infrastructure: the proximity of metro, bus and trolleybus stops minimizes travel time, which is critical for parents of children with special needs.

The total area of the premises varies between 150-250 m<sup>2</sup>, which allows for efficient space organization, taking into account the specifics of the center's activities. The space is structured into functional zones:

- *Rooms for therapy and individual lessons*
  - Number of classrooms: 3-4 rooms, equipped for classes with children.
  - Optimal configuration of group classes: 6-8 children per group.

- For specialized classes, such as sensory integration, there are smaller groups (4-6 children).
- Equipment: modern training facilities, including interactive whiteboards, touch panels, specialized adaptive training equipment and acoustic panels to reduce noise.
- *Play and study room for preschoolers*
  - Space organization: the premises provide for the functioning of 3-4 groups, the total number of children is 18-32 at a time.
  - Equipment: play areas, educational materials, interactive multimedia, special areas for creative activities.
- *Recreation area and reception*
  - The entrance area is equipped with a comfortable reception with waiting areas for parents, which allows them to discuss the results of the classes with the coordinators.
  - In addition, there is a recreation area for children with increased sensitivity to sensory stress: a quiet corner with soft chairs, adjustable lighting and noise insulation.
- *Administrative space*
  - A separate room for administrative staff, equipped with modern computer systems and electronic document management tools.

- A system for securely storing personal data of customers in accordance with confidentiality standards was implemented.

The premises fully comply with barrier-free access standards. The center provides:

- Ramps for easy movement of people with reduced mobility.
- Elevator (if there is a multi-level building).
- Adapted bathrooms to meet the needs of visitors with reduced mobility.
- Wide doorways for easy access for wheelchairs.

The design of the premises developed with the needs of children with sensory impairments in mind: muted colors, adjustable lighting and soundproofing are used to create a comfortable environment.

Thus, the organization of space in the center takes into account not only functionality but also provides comfortable and safe conditions for children and their families.

### ***Price***

The center's pricing strategy is based on the principles of flexibility and affordability, which allows it to reach different segments of the target audience. The main criteria for pricing services are:

- Comprehensiveness of the services provided
- Format of the classes (group or individual)
- Additional discounts and compensation

The center offers several tariff models that meet the needs of children with special educational needs and their parents (Appendix B).

**Table 3***Subscription model for part-time kindergarten*

Service package	Cost	Description
Monthly subscription	12 000-15 000 UAH/month	Includes a range of activities: group therapy sessions, educational classes, integrated exercises for the development of social skills
Class format	12 classes per month	3 face-to-face classes per week
Additional services	Included in the price	Weekly group meetings for parents

**Table 4***Package offers for specialized classes*

Class format	Cost	Description
Group classes	4 000-5 000 UAH/month	For example, sensory integration (1 time per week, 4-6 children per group) or social skills (1-2 times per week, 6-8 children)
Individual lessons	700-800 UAH/session	Speech therapy, behavioural therapy, psychological counselling (45-60 min.)
Package of 10 individual lessons	6 500-7 500 UAH	Including a discount of 8-10%.

**Table 5***Services for parents*

Service format	Cost	Description
Group trainings and consultations	400 UAH/session	If not included in the basic subscription
Individual consultations	600 UAH/session	Personalised support for parents
Group trainings and consultations	400 UAH/session	If not included in the basic subscription

Thus, the center's pricing strategy is aimed at ensuring an optimal balance between the quality of services and their affordability, allowing families to choose the most appropriate format of education and therapy for their children.

This will allow to tailor the offer to different budget categories of clients - from families willing to pay premium prices for individual attention to parents on a tight budget who can

benefit from subsidies and group lessons. Continuous market monitoring and customer feedback will allow us to adjust prices while maintaining competitiveness.

### ***Promotion***

The center's promotion strategy is aimed at increasing its visibility among the target audience through the integrated use of online and offline communication channels. The main goal is to disseminate information about the center's services among parents of children with special educational needs (SEN), specialists in the field of correctional pedagogy and interested partners.

#### *Online promotion*

Digital communication channels allow to reach a wide audience and ensure effective interaction with potential customers.

- Website and blog
  - Development of an interactive website with a user-friendly interface and adaptation for mobile devices.
  - Posting a detailed description of services, case studies of successful work, video presentations of classes and customer reviews on the website.
  - Maintains a blog with articles on inclusive education, early intervention, ABA therapy, speech therapy, sensory integration and other methods.
- SEO and contextual advertising

- Optimization of the website according to key search queries (*for example, "inclusive center Kyiv", "ABA therapy for children Kyiv", "sensory integration for children"*).
- Use of contextual advertising through Google Ads and social media, targeting parents of children with SEN in Kyiv.
- Social networks
  - Regular maintenance of Facebook, Instagram, YouTube pages, including publishing video materials from the classes, success stories of children and parents, informational posts about development methods.
  - Use of targeted advertising to reach parents of children with various types of disabilities (autism, ADHD, sensory disorders).
  - Collaboration with opinion leaders and bloggers who cover the issues of inclusive education and child development (interviews, webinars, reviews of methods).
  - Email marketing - regular newsletters with center news, tips for parents, announcements of events and promotions.

#### *Offline promotion*

Traditional methods of communication remain effective, especially for establishing long-term contacts with parents and partners.

- Open days and trial classes: organizing study visits for parents, during which they can get acquainted with the space, methods and teachers of the center.

- Seminars and trainings for parents: conducting lectures, master classes and workshops on the development of children with SEN, effective methods of education and support for children.
- Participation in specialized events: presentation of the Centre's activities at conferences, forums, exhibitions and thematic events in the field of inclusive education and psychology.
- Partnership initiatives: cooperation with children's centers, medical institutions, NGOs and government agencies to hold joint events and provide information support to parents.

Thus, the center's comprehensive promotion strategy allows it to effectively engage with its target audience both through digital platforms and offline initiatives, helping to raise awareness and attract customers.

### ***Physical evidence***

Physical evidence confirms the quality of services, builds trust among clients and emphasizes the center's professionalism.

*Space and infrastructure.* The center is located in a modern building that meets barrier-free standards: ramps, lifts, and adapted bathrooms are provided. The layout includes areas for group and individual lessons, a playroom and a space for recreation, which ensures a comprehensive approach to children's development.

*Equipment and technology.* The use of interactive whiteboards, touch panels and adaptive furniture improves the effectiveness of classes. A digital platform allows parents and professionals to track children's progress in real time.

*Documentation and quality assurance.* The Centre has the necessary licenses and certificates confirming the qualifications of specialists. Customer feedback, successful cases, and publications in specialized publications form a positive image.

*Branding and visual identity.* A single corporate identity is used: logo, booklets, website, social media. Visual materials (photos, videos, infographics) demonstrate the atmosphere of the center and the children's progress, emphasizing the professional approach.

### **People**

The center's team consists of highly qualified specialists, each has experience working with children with special educational needs.

*Team composition.* The center employs ABA therapists, speech and language therapists, defectologists, occupational therapists, psychologists and social workers. All specialists undergo regular professional development. The administrative team ensures the organization of work and communication with clients.

*Individual approach.* Before starting classes, a comprehensive diagnosis is carried out, based on the results of which a personal development plan is developed. Parents have access to digital progress monitoring.

*Communication with clients.* Regular trainings and group meetings for parents help them to better understand the methods of work. An online platform allows them to get advice and recommendations quickly.

*Service culture.* The Centre adheres to the principles of empathy, professionalism and a personalized approach. Regular internal trainings improve the level of interaction with clients.

### ***Processes***

The center's work is based on a clear structure that ensures quality service delivery and effective interaction between professionals and parents.

*Individualization of the educational process.* Each child undergoes a comprehensive diagnosis, after which a personalized development plan is formed. Progress is tracked through an electronic journal.

*Implementation of digital technologies.* The online platform provides a fast exchange of information, allows parents to monitor the educational process and receive recommendations from specialists.

*Staff development.* A system of internal appraisal and regular training has been introduced. Weekly coordination meetings of specialists help to adapt training programs.

*Customer feedback.* The center actively collects feedback from parents through surveys, meetings and online formats. All the data collected is analyzed to improve the service.

*Optimization of resources.* The automated scheduling system allows for efficient distribution of workload among specialists, which improves the organization of the center's work.

Thus, the integration of modern technologies, an individualized approach and a clear organization of processes allow us to provide a high level of services and effective education for children with special educational needs.

### **Marketing plan for an inclusive child development center**

The marketing plan is designed to effectively promote an inclusive child development center in Kyiv that provides educational and therapeutic services to children with special educational needs. The plan contains strategic directions for 12 months and tactical measures for the first 3 months, including budget calculations and key performance indicators (KPIs).

#### *Main marketing goals:*

- Building brand awareness among parents of children with special educational needs.
- Attracting potential customers and ensuring a steady flow of visitors.
- Establishing partnerships with educational and medical institutions.
- To establish the Centre as an expert organization in the field of inclusive education.

#### ***Tactical plan (3 months)***

During the first three months, we need to build a customer base, ensure an initial level of recognition and engage our audience in communication. Main marketing activities will include:

- Social media and content marketing:
  - Creation and design of Facebook and Instagram pages.
  - Published 3 times a week (children's success stories, useful tips, videos from classes).

- Run a Q&A section for parents on social media.
- Online advertising:
  - Facebook/Instagram Ads - targeting parents of children aged 2-10 in Kyiv, testing and optimising advertising campaigns.
  - Google Ads - launching search advertising for key queries (ABA therapy, speech therapy, autism, etc.).
- PR and events
  - Press release to specialised media (education, parenting).
  - An open seminar for parents at the centre.
  - Cooperation with kindergartens and doctors - distribution of information materials.
- Collaboration with influencers
  - One-off integrations with bloggers with a target audience (including Inna Miroshnichenko and Lera Borodina).
  - Launching an ambassador programme with long-term cooperation.

Key marketing activities will be distributed over the three months. During the first month we will launch the social media account, run first advertising campaigns, press release and start the negotiations with bloggers. During the second month we will hold the open seminar as well as run the blogger activation. In addition, we will start the advertising expansion and meetings with partners. And finally, during the third month we will analyze the effectiveness of campaigns,

launch the ambassador program with bloggers and engage microbloggers in advertising activities. The overall budget for the first 3 months is estimated to be 262k UAH.

The table contains the main cost items based on average market prices.

**Table 6**

*Marketing budget for the first three months*

Expenditure item	Month 1	Month 2	Month 3	Total (UAH)
Facebook/Instagram ads	30 000	30 000	30 000	90 000
Google ads	10 000	10 000	10 000	30 000
PR (press release, promotion)	8 000			8 000
Cooperation with bloggers		72 000	100 000	172 000
Open seminar		15 000		15 000
Printed materials	4 000	2 000	2 000	8 000
Content production	16 000			16 000
Copywriting, design	5 000	5 000	5 000	15 000
Overall	73 000	134 000	147 000	354 000

The campaigns are targeted to reach the following Key Performance Indicators:

- >50 customer requests in three months
- >25 signs up for the trial classes
- >20 new clients for the paid services
- >50 000 social media coverage per month (FB/IG)
- >1 000 followers in social media
- >3 000 visits of the site

#### **Strategic plan (1 year)**

Throughout the year, the marketing strategy is aiming at consolidating the centre as a leader in inclusive education in Kyiv. Our long-term goals include:

- Reaching 80% of the center's workload.

- 10+ mentions in the media and by bloggers.
- Increased the number of regular customers to 40+.
- SEO promotion: reaching the TOP 5 for key queries.

To achieve these goals, we will use the following promotion channels:

- Social networks - maintaining activity, growing subscribers to  $\geq 5,000$ .
- Email marketing - collect a database of 300+ contacts, ensure a 40% open rate.
- PR and media presence - regular news stories, speeches at conferences.
- Offline activities include quarterly open days and partnerships with educational institutions.

As a result, we expect 40-50+ regular customers as well as more than 5 000 social media followers. In addition, we expect to reach more than 70% of repeated entries signaling the start of building the customer loyalty.

The proposed strategy envisages an active marketing launch in the first 3 months with gradual consolidation of positions throughout the year. The combined approach of online promotion, PR activities and partnerships will help to effectively attract the target audience and ensure the center's sustainable development.

## **Chapter 5: Organization Strategy**

### **Organizational structure and personnel required**

For an inclusive child development center to function effectively, a well-organized structure is needed to ensure interaction between the administrative part, teachers, therapists and support staff. The team should be formed in such a way as to cover all key areas of work - educational, therapeutic and administrative.

The general management is carried out by the head of the center, who is responsible for strategic development, financial management, partnerships and general coordination of activities. He is subordinated to a program coordinator who oversees the educational and therapeutic processes, ensuring their quality and compliance with methodological standards. This position also involves organizing the work of the teaching staff, adapting curricula and developing individual development plans for children.

Specialists who work directly with children play a key role in the center. ABA therapists conduct remedial classes for children with autism spectrum disorders, helping them to master social and communication skills. Speech therapists work on speech development and correction of speech disorders, working both individually and in a group format. Defectologists adapt curricula and methods, ensuring that the educational process is accessible to each child in accordance with his or her special needs. Child psychologists work with both children and their families to help them overcome emotional difficulties related to learning, socialization and developmental disabilities. An important role is played by an occupational therapist who helps

children with sensory and motor disorders to adapt to everyday life using specialized exercises and therapeutic techniques.

The social worker provides support to families, helping them to navigate social protection issues, obtaining state subsidies and adapting to new living conditions. Administrative staff, including receptionists, are responsible for registering clients, maintaining documentation, managing the schedule of classes and ensuring quality communication between parents and professionals. The marketer is responsible for promoting the center, managing social media, organizing PR campaigns and expanding the audience through online and offline channels. A separate function is performed by technical support staff, who are responsible for the cleanliness of the premises, safety and a comfortable atmosphere for children.

**Table 7**

*Personnel and competences required*

<b>Position</b>	<b>Number of people</b>	<b>Core competencies</b>	<b>Features</b>
Head of the center	1	Experience in managing educational or correctional institutions (3+ years), knowledge of inclusion, communication and financial skills	Organization of the center's work, personnel management, interaction with partners and government agencies
Program Coordinator	1	Knowledge of educational and therapeutic methods (ABA, sensory integration), experience in working with children with SEN	Quality control of educational programs, development of methodologies, coordination of a team of teachers
ABA therapists	3	ABA certification, knowledge of behavioral therapy techniques	Conducting individual and group sessions for children with ASD
Speech therapists	2	Experience in working with children with speech delays, knowledge of alternative methods of communication (PECS, Makaton)	Correction of speech disorders, individual and group work
Defectologists	2	Knowledge of inclusive pedagogy, ability to adapt curricula	Educational support for children, correctional pedagogy
Psychologists	2	Experience in child psychology, crisis therapy, parental support	Work with children and their families, counselling, psychological support

Occupational therapist	1	Practical experience with children with sensory and motor disorders	Development of fine and gross motor skills, correctional assistance
Social worker	1	Family counselling skills, interaction with social services	Assistance to parents in obtaining subsidies, advice on children's rights
Administrator	2	CRM skills, documentation, communication	Enrolling clients, coordinating schedules, maintaining communication with parents
Marketer	1	Experience in SMM, advertising, PR, SEO	Maintaining social media, organizing the center's promotion
Technical staff (cleaning, security, maintenance)	2	Safety and hygiene	Maintaining cleanliness and order

### **Organizational culture and values**

The center's philosophy is based on the principles of inclusion, trust, professionalism and partnership. The core value is that every child is unique, and their development requires a comprehensive approach that includes not only the educational process but also emotional and social support.

Special attention is paid to the trusting interaction between the center's specialists and families. Parents are an integral part of the educational process, so they are involved in the development of individual programs for their children and receive support in the form of consultations and trainings.

The team maintains a culture of cooperation, openness and continuous learning. Each specialist can improve their skills, participate in trainings, conferences and educational programs, which allows them to implement the latest techniques in their work practice.

### **Motivation and remuneration system**

To attract highly qualified specialists and ensure their interest in long-term cooperation, a flexible remuneration system is in place. It includes a fixed salary for administrative staff and teachers, as well as payment for classes for specialists working on therapeutic programs.

Specialists who provide individual consultations receive a percentage of the cost of the session. For example, speech therapists, psychologists and ABA therapists receive 40-50% of the cost of a session, which provides them with a stable income while maintaining the financial stability of the center. A salary system is provided for administrative staff, who receive a monthly fixed rate depending on the level of responsibility and functions.

In addition to the basic salary, there is a system of additional incentives, including bonuses for achieving high results, bonuses for attracting new clients or active participation in the development of the center. One of the key motivational factors is the reimbursement of part of the costs of professional development and career development opportunities.

#### **Staff development and training strategy**

To maintain a high level of professional competence, a comprehensive staff development program is in place. It includes internal training sessions held every three months and participation in external training events.

Quarterly trainings are aimed at improving practical skills in working with children with special needs, adapting new methods and increasing the effectiveness of work with parents. Twice a year, international experts are invited to share best practices in therapy and inclusive education.

An important element of development is the mentoring system, which involves the exchange of experience between specialists of different specializations. Younger specialists work in pairs with more experienced colleagues, which helps them quickly adapt to the center's working methods.

Staff also have access to online platforms where training materials, thematic webinars and scientific articles are published. This allows employees to deepen their knowledge on their own and keep up to date with the latest research in inclusive pedagogy.

Career progression at the center includes the possibility of being promoted, for example, from a regular therapist to a team leader or supervisor. There are also opportunities to specialize in new areas, such as working with children with combined disabilities.

Thanks to an integrated approach to staff training and professional development, the center not only maintains high quality services, but also creates a stable environment in which specialists can grow, improve their skills and remain motivated for long-term cooperation.

## **Chapter 6: Financials**

### **General approach and assumptions**

Financial analysis is a critical stage in the process of developing a business project, as it helps to identify the potential for its economic efficiency, assess risks and determine the best strategies for further development. In developing the financial model of the project, comprehensive approach that includes forecasting key financial indicators for a four-year horizon, followed by an analysis of financial ratios and investment indicators (NPV, IRR, payback period) was used.

The assumptions of the financial model are based on a conservative development scenario with a gradual increase in the customer base and an increase in the average service check. Two key revenue segments are envisaged: services to children (correction, therapy) and services to parents (counselling and support).

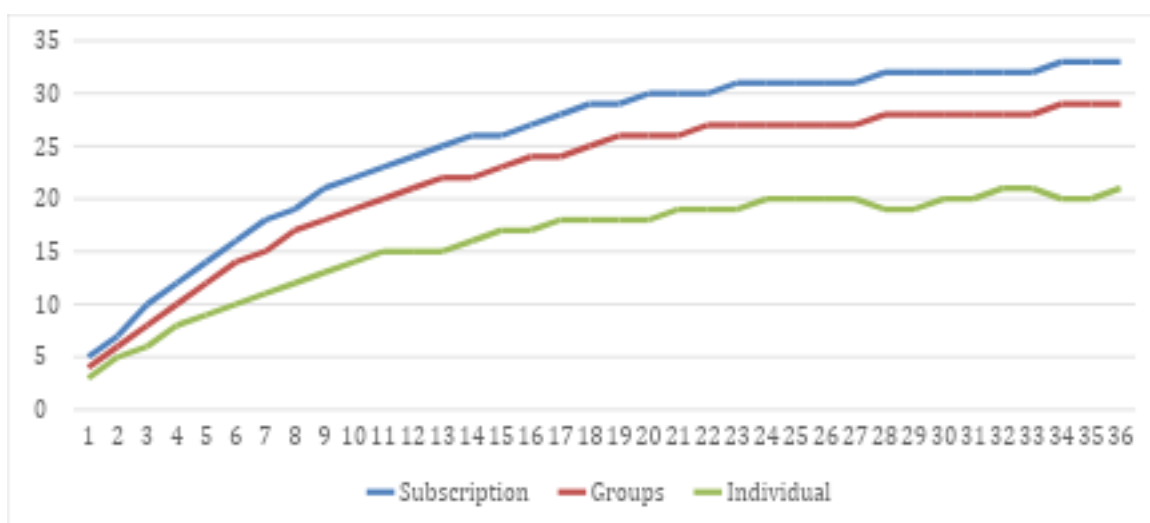
The centre's key expenses are divided into fixed (rent, depreciation, partial salaries) and variable (promotion costs, additional staff), which allows for efficiency control and flexible budget management depending on market conditions. The financial model is based on a seven-year horizon with monthly breakdowns for the first three years. UAH 1 million of own funds were allocated for the project and UAH 3 million was provided as a loan under the 5-7-9 programme from Ukrgasbank with a 5% interest rate (Appendix C). Detailed calculations are provided in the Excel file.

### **Forecast dynamics of client base and revenue**

According to the forecasts, the revenue in the first year will amount to about UAH 6.49 million, mainly due to active customer acquisition and advertising campaign. In the following years, the revenue is expected to grow gradually, with a significant increase in the number of clients. Thus, in the second year, revenues will increase to UAH 13.78 million, and in the third year - to UAH 18.15 million (Appendix D).

**Figure 2**

*Growth of clients during first three months (children)*



The expected growth in the number of clients is due not only to an active marketing strategy, but also to the centre's strong market reputation and high level of satisfaction among existing clients who will recommend the services to other potential users.

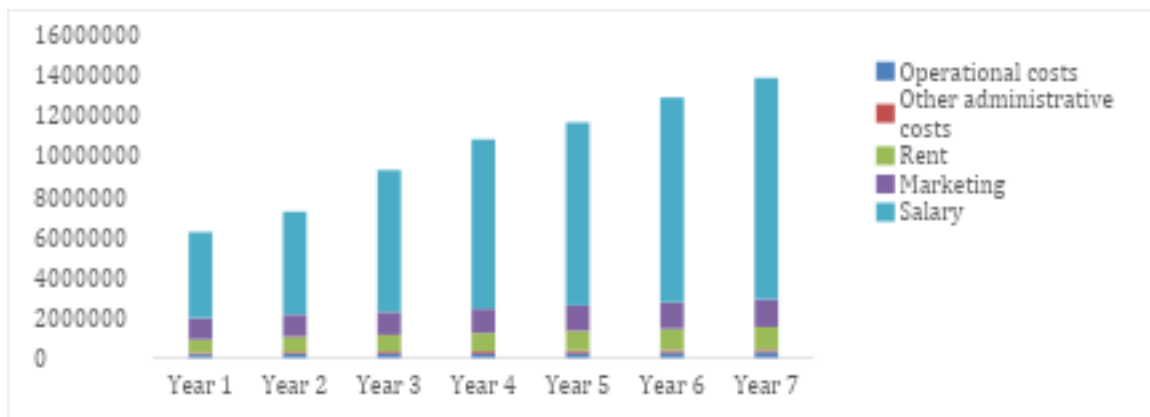
### **Cost structure and payroll analysis**

In the structure of operating expenses, the most significant item is the cost of salaries and social contributions, which account for more than 70% of total expenses. Thus, in the first

year, these expenses will amount to UAH 5.21 million, with a gradual increase to UAH 10.27 million in the fourth year. This is due to the need to engage qualified specialists in various fields, including ABA therapists, psychologists, occupational therapists, defectologists and speech therapists. Annual salary indexation is envisaged in line with labour market trends in Ukraine.

**Figure 3**

*Cost structure of the project*



Other significant expense items include:

- Rent (UAH 645 thousand in the first year with a gradual increase to UAH 903 thousand);
- Marketing and advertising expenses (about UAH 1 million per year, with a gradual annual increase of 3-5%).

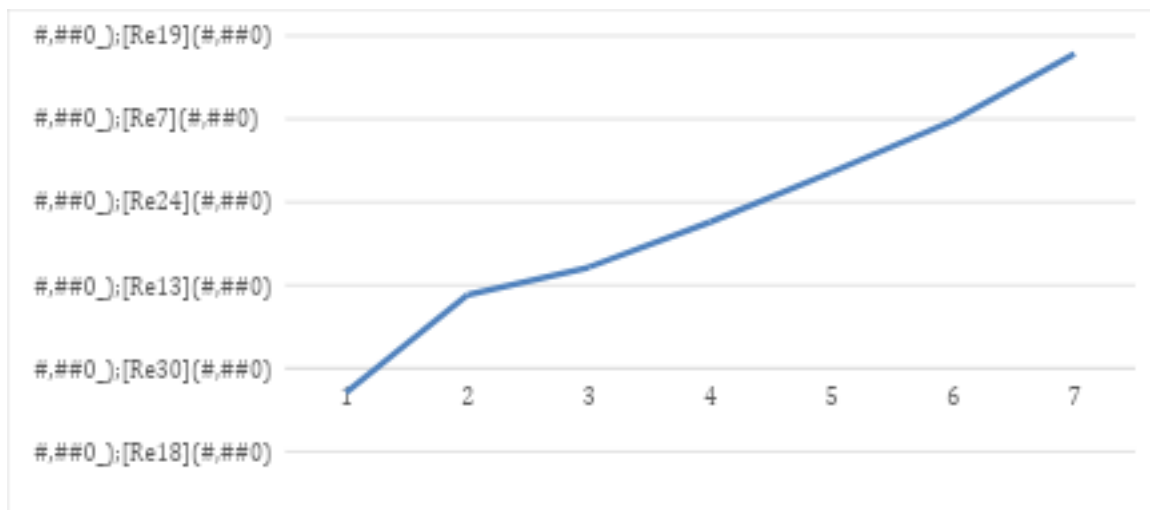
Depreciation of equipment is provided for by the straight-line method, with expenses in the first two years of UAH 50 thousand per year and a decrease to UAH 8 thousand from the third year.

### **Analysis of profitability and return on investment**

Due to the significant gross margin (about 99%), the centre demonstrates the potential to quickly achieve positive operating profitability. After the first year, which was characterised by expected start-up losses (UAH 1.48 million), the project has been steadily generating operating profit in subsequent year.

**Figure 4**

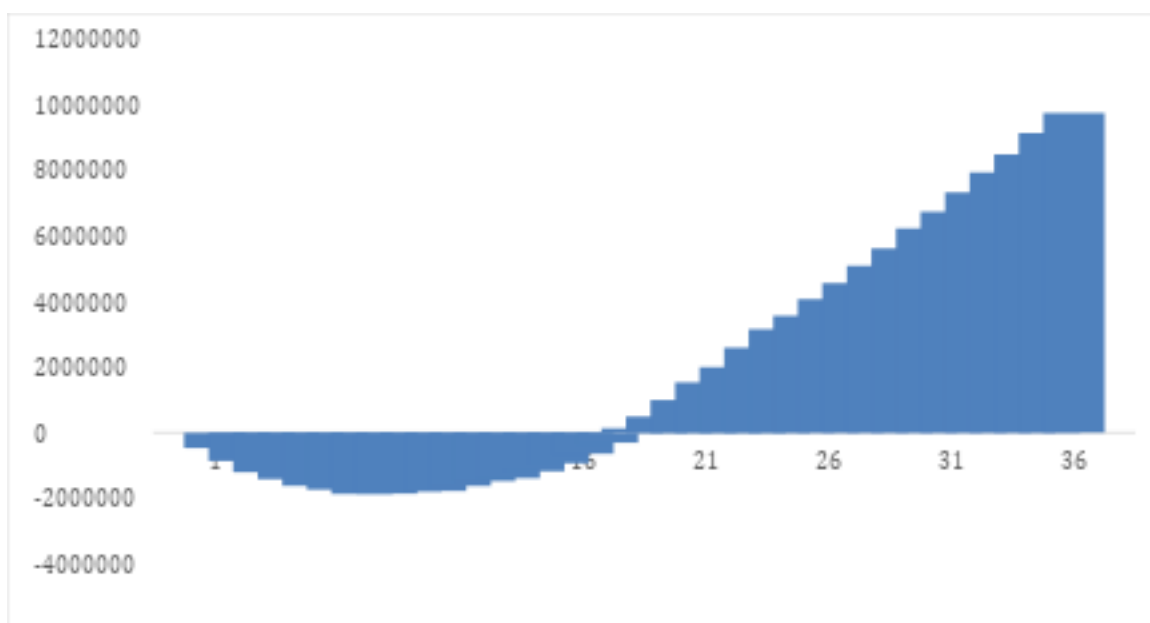
*Operational profit dynamics*



Net profit after taxes and financial expenses shows similar positive dynamics. This allows us to forecast a payback period of about 1.5 years.

**Figure 5**

*Cumulative discounted cash flow dynamics during first 3 years*



The following indicators are used to assess the investment attractiveness: payback period (PBP), net present value (NPV) and internal rate of return (IRR).

The Payback Period (PBP) is approximately 1 year and 5 months. This is a relatively short period for the social services sector.

The monthly internal rate of return (IRR) is 14%, which is significantly higher than the cost of capital (WACC of 28%) and indicates the high investment attractiveness of the project.

The net present value (NPV) is positive and amounts to more than UAH 9 million, which confirms the economic feasibility and efficiency of investing in this project.

## Ratio analysis

The ratio analysis allowed us to assess the financial stability and efficiency of the project in more depth.

**Table 8**

*Ratio analysis*

Year	Gross Profit Margin	Net Profit Margin	ROA	Asset Turnover	Debt-to-Equity	Interest coverage
Year 1	99%	-22%	(1.38)	6.21	(1.75)	0.4
Year 2	100%	19%	0.59	3.11	0.74	53.7
Year 3	100%	23%	0.47	2.07	0.18	111.0
Year 4	100%	30%	0.46	1.52	0.06	267.1
Year 5	100%	35%	0.40	1.14	0.01	371.8
Year 6	100%	38%	0.35	0.91	0.01	494.2
Year 7	100%	42%	0.32	0.75	0.00	663.5

The main conclusions of the analysis are presented below:

- Gross Profit Margin: remains consistently high (99-100%), which indicates the correct pricing and low cost of services.
- Net Profit Margin: negative in the first year due to start-up costs (-22%), but in the second year it reaches a positive level (19%), gradually increasing to 30% in the fourth year. This confirms the high efficiency of the business model.
- Return on Assets (ROA): negative in the first year due to a low asset base and initial losses (-138%), but in subsequent years reaches significant positive values (59% in the

second year, with a gradual decrease to 32%). This indicates high efficiency of asset utilisation.

- Asset Turnover: gradually decreases from 6.21 to 0.75, which indicates the accumulation of assets and an increase in the centre's capitalisation.
- Debt-to-Equity: decreases from -175% to 6%, which is a sign of the centre's reduced dependence on credit financing and an increase in the share of equity.
- Interest Coverage: since the second year, it has been significantly higher than the standard values (47 and above), which indicates a minimal risk of financial difficulties in paying interest.

The analysis confirms that the business model of the inclusive centre is economically justified and promising. The high gross and net margins, stable positive profit dynamics, short payback period, and low level of financial risks allow us to recommend this project for implementation. Maintaining a stable customer base and effective cost management, especially payroll, is essential for the project's success.

### **Risk management**

Successful project implementation requires determining the acceptable level of risk in various aspects of the centre's activities. Three level of risks were introduced to assess risk appetite of the project.

**Figure 6***Risk appetite*

For critical elements, such as compliance with safety standards, regulatory requirements and reputation, a low risk threshold (1-2) is set, which means a minimum tolerance for uncertainty.

For areas where moderate uncertainty is possible, such as staffing flexibility or initial investment in resources, a medium risk threshold (3) is assumed, as effective strategies are in place to manage them. Finally, for growth strategies, such as scaling up the business or launching new, inexperienced services (e.g. online development), we are willing to accept a high level of risk (4-5), as the potential benefits outweigh the potential negative consequences.

***Identification of key risks and opportunities***

One of the key risks is ensuring compliance with all regulatory and security requirements. Compliance with government standards for inclusive education, barrier-free standards and sanitary requirements is critical to maintaining the trust of customers and

partners. Non-compliance can lead to serious legal consequences, loss of reputation and reduced funding. To minimise this risk, the project needs to conduct regular internal and external audits, update internal regulations in line with changes in legislation and ensure ongoing staff training.

Financial risks are also crucial. High initial investments in premises, equipment and training, as well as uncertainty about revenues in a changing economic environment (including martial law) can affect the financial sustainability of a project. To manage this risk, it is necessary to develop a detailed budget, implement a flexible system of pricing and package offers, and actively seek government subsidies and international grants. Regular financial reports and consultations with financial experts will help to adjust the budget promptly and minimise risks.

Personnel risks are associated with a shortage of qualified specialists. As the centre's key resource is highly qualified therapists, speech therapists, defectologists and psychologists, staff outflow or inability to attract a sufficient number of specialists may adversely affect the quality of services. To mitigate this risk, we plan to introduce a system of careful selection of candidates, motivational programmes, regular trainings and partnerships with educational institutions, which will allow us to attract interns and young professionals.

Operational risks arise from possible inconsistencies in processes between educational and therapeutic areas, technical failures of the digital platform, or insufficient coordination between different departments of the centre. To manage these, it is necessary to develop standard operating procedures, implement a system of regular coordination meetings, and use

digital tools to monitor and manage resources. Developing a contingency plan will allow you to respond quickly to critical deviations from the plan.

Increased competition and changing market conditions are another important risk. Despite the high demand for inclusive services, the state and private sector continue to improve their offerings, and online services are developing rapidly. Continuous analysis of market trends, the introduction of innovative methods and active work with customer feedback will help to adapt the strategy in a timely manner and maintain a competitive advantage.

Opportunities include high demand for inclusive services, the growing number of diagnosed children with special needs and dissatisfaction with the state system, which create a favourable environment for private centres. The use of innovative technologies and partnerships with government and charitable institutions will not only attract additional funding, but also significantly improve the quality of services.

#### ***Risk mitigation and control measures***

Appropriate mitigation measures have been developed for each of the above risks. To ensure compliance with regulatory requirements, quarterly internal and external audits are conducted, a security standards checklist is used, and staff undergo regular training. Financial risks are controlled through monthly financial reporting, continuous monitoring of key indicators and budget adaptation to reflect changes in market conditions.

Human resources risks are mitigated by developing a motivational system, internal performance appraisals and cooperation with educational institutions to attract young professionals. Operational risks are mitigated through the implementation of standard operating

procedures (SOPs), weekly coordination meetings and a digital monitoring system that allows for the prompt identification and resolution of problems.

With regard to competitive risks, regular market analyses are conducted using CRM systems to collect customer feedback, which allows us to respond to changes in demand and introduce new services in a timely manner. The contingency plan includes the development of detailed scenarios for technical failures, personnel crises or changes in legislation, as well as the identification of responsible persons and regular training.

Control measures include regular reporting (monthly financial, operational and quality reports), an internal audit system and the use of key performance indicators (KPIs) for each business area. These measures allow us to ensure prompt monitoring of risks, their timely correction and continuous improvement of the centre's operations.

## **Chapter 7: Project Implementation**

### **Stage 1: Preparatory (0-3 months)**

The first stage is critical for laying a solid foundation for the centre's future activities. It begins with legal preparation, which includes registering a legal entity in the form of a limited liability company or a non-governmental organisation, depending on the strategic goals and desired funding sources. The next step is to obtain the necessary licences and permits, which include educational and medical certificates that allow the provision of educational and therapeutic services. At the same time, a basic package of documents is being prepared,

including standard contracts with parents, agreements with partners, confidentiality provisions and ethical standards.

An important part of the preparatory stage is financial planning, during which a detailed project budget is developed, taking into account the costs of renting premises, equipment, staff salaries and marketing activities. The company also actively seeks additional sources of funding, including grants from international and local organisations, as well as raising funds from private investors and partners.

Organisational issues include the selection and lease of premises, which guarantees easy accessibility for families from different districts of the city. After the lease is signed, the premises are renovated to meet barrier-free standards, including ramps, lifts, adapted bathrooms and special quiet zones for children with sensory disorders.

At the same time, the centre's team is being formed, including the search and recruitment of key specialists: the centre's manager, programme coordinator, therapists, psychologists, speech therapists, defectologists and a marketing specialist. All staff receive specialised training in ABA (Applied Behaviour Analysis), TEACCH and sensory integration techniques to ensure quality and effective service delivery.

### **Stage 2: Launch of the pilot project (4-6 months)**

The second stage involves the launch of a pilot project to test the effectiveness of the proposed services and adjust the centre's activities before large-scale implementation. At this stage, detailed educational programmes are developed, and individual development plans (IDPs) are created for each child in accordance with their diagnosis and individual needs. Children are

formed into therapeutic and educational groups in categories such as autism, speech disorders, ADHD and sensory disorders.

Technological training includes the launch of a digital platform that monitors the progress of each child and ensures effective communication between specialists and parents. Additionally, a customer relationship management (CRM) system is being implemented, which significantly improves coordination and accounting of services provided.

Marketing activities are actively launched, including the creation of the centre's brand, development of an official website and launch of social media profiles. The first marketing campaign includes social media (SMM), contextual advertising, and cooperation with well-known bloggers and influencers to increase brand awareness.

The pilot project also includes the organisation of free trial classes to present the centre's services to potential clients and collect feedback from parents to further adjust programmes and improve the quality of services.

**Key KPIs for the pilot stage include:**

- Operational KPIs:
  - Implementation of a CRM system to streamline client management and communication.
  - Conducting free trial classes for a minimum of 30 families during pilot duration.
- Customer Satisfaction KPIs:
  - Collection of parental feedback after trial classes; target satisfaction level of 85% positive feedback.
  - At least 70% of parents signing up for paid services after participation in trial classes.

- Educational and Therapeutic Effectiveness KPIs:
  - Development and successful implementation of individual development plans (IDPs) for 100% of enrolled children.
  - Measurable improvements (set individualized goals) observed in at least 80% of participating children.
- Financial and Marketing KPIs:
  - Achievement of initial client base: minimum of 20 new paid clients during the pilot phase.
  - Marketing campaign coverage: reach at least 50,000 social media impressions monthly during pilot.
  - Engagement: accumulate at least 1,000 social media followers by end of the pilot phase.
- Staff Performance and Development KPIs:
  - Completion of specialized ABA, TEACCH, sensory integration training for 100% of the staff.
  - Conduct weekly coordination meetings to ensure alignment and address issues proactively.

### **Stage 3: Full-scale implementation (7-12 months)**

The third stage of the implementation strategy is characterised by the full launch of all planned services. During this period, the centre is actively providing comprehensive educational

and therapeutic classes for all groups of children, as well as a full range of counselling and support services for parents, including support groups and educational trainings.

This stage also includes the establishment of effective partnerships with municipal programmes such as 'Money Follows the Child', which allows families to receive financial support and increase the accessibility of the centre's services. Cooperation with NGOs, medical and educational institutions is being established to provide additional resources and attract more clients.

Scaling up marketing activities involves regular offline events such as open days, seminars for parents and professionals, as well as active online activities in the form of regular content on social media and email marketing.

An important element of the third stage is the quality management of the services provided, which is carried out through regular customer satisfaction assessments, implementation of recommendations in the centre's activities and quarterly staff trainings aimed at continuously improving the skills and efficiency of the team.

To ensure the timely implementation, the detailed roadmap was developed (Appendix E).

The proposed implementation strategy provides a systematic approach to the opening and operation of an inclusive centre, which allows for the effective implementation of key project stages, taking into account all organisational, financial, marketing and technological aspects, as well as ensuring the high quality and sustainability of the services provided.

## Chapter 8: Conclusions

The project of creating an inclusive centre for children with special educational needs in Ukraine is of great social importance in the current situation in the country, due to the needs of children and their families, as well as changes in the state policy on the development of inclusive education. In particular, the research has resulted in the development of a concept based on the integration of educational, therapeutic and counselling services in a single centre that can meet the needs of children with various types of disorders, such as autism, speech delay, attention deficit hyperactivity disorder (ADHD), as well as children with early sensory and motor disorders.

The project is based on an integrated approach that includes innovative methods such as ABA therapy, TEACCH, sensory integration and other techniques that provide an individual approach to each child.

The project pays special attention to strategic aspects that will contribute to the successful operation of the centre. One of the important factors is compliance with state standards and legal requirements, as well as creating a safe and accessible environment for children with special educational needs. In particular, ensuring the physical accessibility of the premises, including ramps, lifts, adapted bathrooms, and areas for the development of sensory perception, are important conditions for the effective functioning of an inclusive environment.

With regard to the financial component of the project, the developed model envisages the use of own and loan funds, as well as, in the future, subsidy mechanisms, such as the Money Follows the Child programme, which will reduce the financial burden on families in need of the

centre's services. The financial efficiency assessment showed a high potential for achieving operating profitability with minimal risk of financial losses, as well as stable dynamics of the client base development in the first three years of operation. Expected revenue growth and projected profit margins confirm the viability and economic feasibility of the project.

An important part of the project is the analysis of the market and competitive environment, which demonstrates the existing shortage of inclusive services for children with special educational needs in Ukraine, especially in times of war. The project aims to fill this market segment using a flexible pricing strategy that will allow the centres to provide services to a wide range of clients, regardless of their financial capabilities. Cooperation with governmental and non-governmental organisations, as well as charitable foundations, will help attract additional resources and ensure the sustainability of financial flows.

In terms of risks, the project takes into account financial, human resources and operational risks. The biggest risks are related to the lack of qualified personnel, which is critical for the provision of services in the inclusive sector. To mitigate this risk, the project provides for ongoing staff training and the involvement of interns from educational institutions. In addition, the project envisages regular monitoring and adjustment of the cost and financial management strategy to ensure stability in the face of changing economic and social conditions.

Taking into account all the aspects discussed, it can be argued that the project is promising and has the potential to be implemented in Ukraine, especially in the context of post-war recovery and integration into the European educational and social system. It meets the requirements of modern inclusive education and has a great social impact, which will improve

the lives of children with special educational needs and their families, providing them with equal opportunities for development and integration into society.

### **Disclaimer of AI Usage**

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

- Source identification: ChatGPT deep research was used to locate relevant articles, research papers, and statistical information taken into account the limitation of statistics related to population during the full-scale invasion.
- Text structuring and translation: AI was used to shorten the text of the capstone and summarize key insights. In addition, DeepL was used for the articles translation from Ukrainian to English
- Grammar and style enhancement: Microsoft Co-pilot was used to check for grammatical errors, spelling mistakes, and language clarity. It provided real-time feedback and suggestions to enhance the overall readability and professionalism of the document.
- References summary into APA 7 style

AI tools were used to translate my ideas into smooth narrative with well-defined logic and flow. While the idea, approach and calculations are the product of my intellectual work, AI helped me to identify the main points of my ideas as well as structure them properly.

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## Appendices

### Appendix A: Deep-dive interviews questions

#### Understanding Needs and Expectations

1. What are the most important goals you have for your child's development right now?
2. Can you describe the kind of support or program you're ideally looking for?
3. How do you define success for your child when it comes to education or therapy?

#### Exploring Thoughts and Beliefs

4. What are your biggest concerns or fears when choosing a center or program?
5. How do you evaluate whether a center or service is "worth the cost"?
6. Have you ever doubted a therapist's or educator's approach? What made you feel that way?

#### Investigating Decision-Making Behavior

7. Walk me through the last time you looked for a new center or therapy program — how did you search, and what influenced your decision?
8. Who do you turn to for advice or reassurance when making these decisions?
9. How do online reviews, parent communities, or social media affect your choice?

#### Understanding Current Challenges

10. What has been the most difficult part of navigating support options for your child?
11. Have you experienced any gaps in services or unmet needs in current centers or programs?

#### Uncovering Emotional Experience

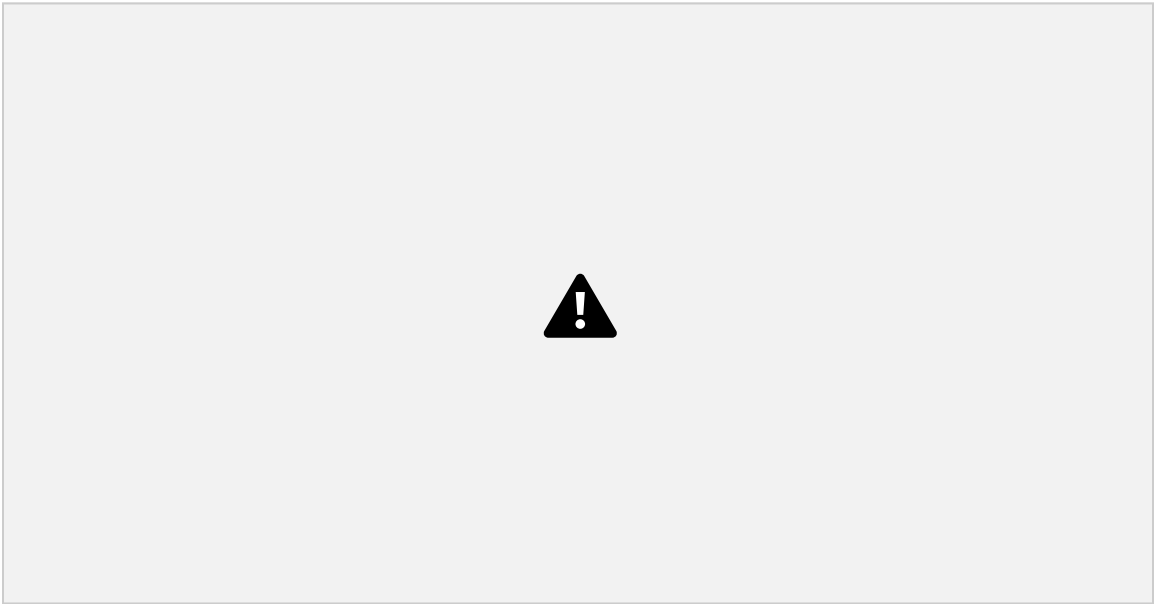
12. Can you share a moment where you felt especially supported or unsupported by a center or specialist?
13. How do you and your child feel when trying something new, like a group class or a new therapy?

#### Learning About Prioritization and Trade-offs

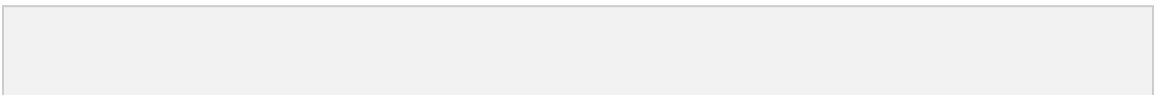
14. If you had to choose between affordability, location, and program quality — how would you prioritize and why?
15. Would you be open to digital or hybrid formats (e.g., online consultations) if they met your expectations? Why or why not?

**Appendix B: Pricing**

Children



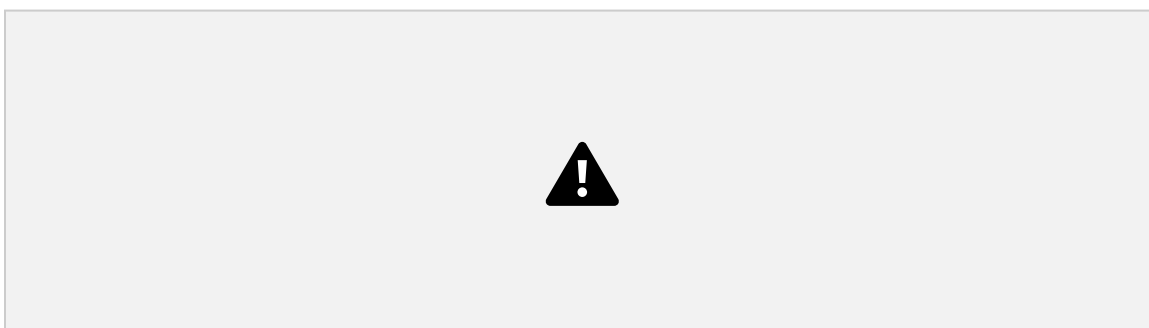
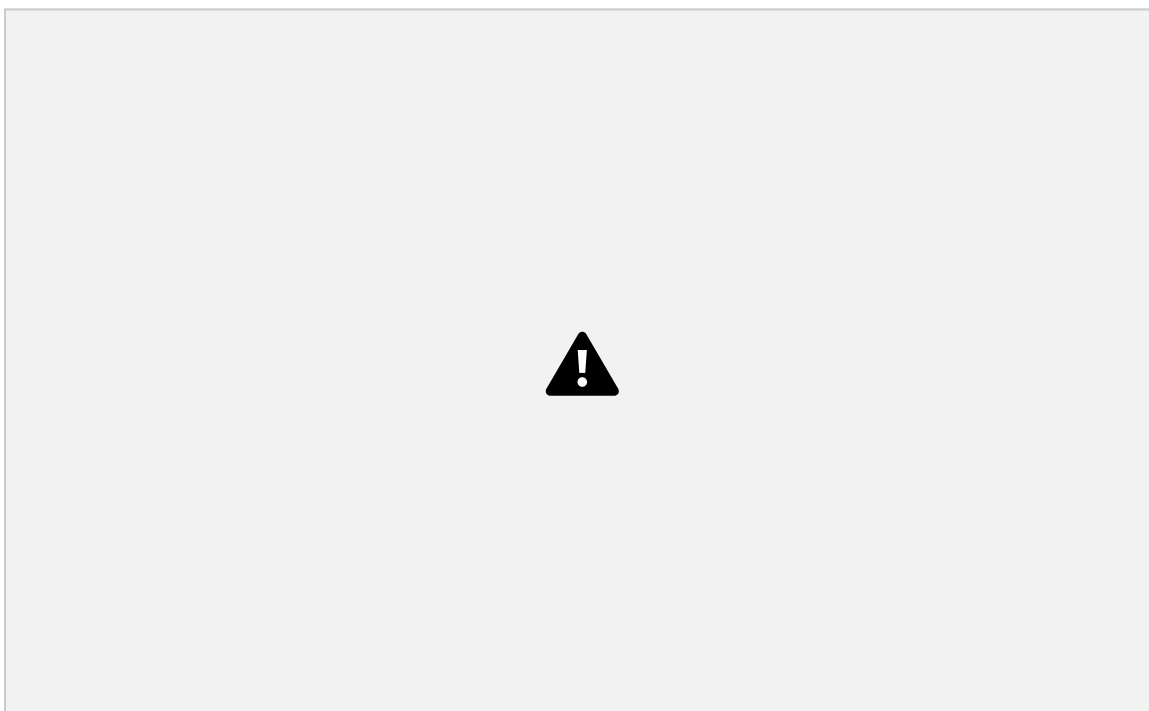
Parents



**Appendix C: Debt schedule**



**Appendix D: Financial statements**





**Appendix E: Project Roadmap**

