Huron

CASE STUDIES
MANAGEMENT AND
ORGANIZATIONAL STUDIES

Treat Accessibly: An Inclusive Halloween

Richard S. Bloomfield and Mya Todosijevic, Huron University

This case was written with the support of research assistants, Heather McDougall and Ava Papanikolaou, and was edited by Shahin Pardhan and Katie Oates. Final production of this note was made possible by Ryan Rabie from the Library and Learning Services team at Huron University. The authors' intent for this material is to be used in a classroom or other management learning settings. Names or other identifying information may be altered to protect confidentiality.

This content is freely available without charge to readers and their institutions. All content is published under the Creative Commons License, Attribution-NonCommercial-NoDerivatives 4.0 International (CC BY-NC-ND 4.0). Readers are allowed to read, download, copy, distribute, print, search, or link to the full texts of this case without seeking prior permission from the author(s). *(Revised 06-24-2026)*

INTRODUCTION

It was a crisp but sunny November day in Etobicoke, Ontario, and Rich Padulo and his wife, Natasha Mackow, sat at their kitchen table enjoying Halloween candy and reminiscing about the journey of their grassroots movement, Treat Accessibly. What started as a simple lawn sign in their front yard to indicate accessible trick-or-treating had, in just eight years, evolved into a national movement. This felt like only the beginning. Padulo and Mackow were eager to see Treat Accessibly grow, but the path forward was not clear. Should Treat Accessibly extend to the US, join the Student Collective of Kindness initiative, or expand their marketing by partnering with competitive brands in The Candy Coalition? Before making any major decisions, Padulo and Mackow knew they needed to evaluate all their options carefully.

TREAT ACCESSIBLY

History

In October 2017, Padulo and his daughter, Siena, were in the midst of decorating their front stairs with pumpkins for Halloween when they saw a young boy in a wheelchair. Siena turned to her father and asked him a simple question: "How does he trick-or-treat at our house with our stairs?" Padulo realized that every house in their neighborhood had stairs, posing a barrier that excluded some children from fully participating in Halloween, a cherished childhood rite of passage.[1] And this question sparked an idea. Together, the family created a lawn sign that welcomed children of all abilities and set up a trick-or-treat station at the end of their driveway. From that simple act, the movement spread across Canada, leading Padulo and Mackow to formally establish Treat Accessibly.

Treat Accessibly was a social, entrepreneurial grassroots movement that focused on creating a more accessible Halloween experience for all children. They started by distributing free lawn signs to homeowners, who would set up trick-or-treat stations at the end of their driveways, which identified their homes as accessible for individuals with physical disabilities. They also organized free, accessible Halloween events to further promote inclusion (Exhibit 1). Although Halloween was seasonal, Treat Accessibly operated year-round to spread awareness about their movement, with the support of staff, volunteers, and revenue from their strategic corporate partners. Canadian Tire funded and facilitated having lawn signs manufactured; and Pet Valu and RE/MAX handled lawn sign distribution. Treat Accessibly had national pickup locations at over 700 Pet Valu stores and more than 1,000 participating RE/MAX agents. In 2021, Treat Accessibly partnered with the Kinder brand, which supported them in store and online to increase awareness of their movement. Treat Accessibly also hosted annual Halloween Village events in multiple neighbourhoods, free for all homeowner volunteers and guests, with the support of its partners. The event created a festival atmosphere, with costume characters and live music. It was promoted through a combination of paid social media campaigns, public relations, and direct outreach to non-profit organizations to build awareness and drive registration. Treat Accessibly hosted nine village events across Canada, with over 20,000 guests annually.

Padulo and Mackow scaled Treat Accessibly's impact through national collaborations with brands and governments across Canada. As a result, there were now over 230,000 Treat Accessibly lawn signs distributed each year. Treat Accessibly was championing for a unifying, nationwide message of inclusion to be featured on candy packages and in campaigns to support people with disabilities and their loved ones.

Rich Padulo, Natasha Mackow, and Siena Padulo

Before starting Treat Accessibly, Padulo had a background in traditional and broadcast advertising for Canada's top retail and automotive brands. Wanting to make an impact on his community, he took a lead in marketing and communication for Ontario Public Service. Having experience in government affairs led him to create PADULO X, which was an agency that organized experiential campaigns that balanced business objectives for some of the biggest brands operating in Canada.

[1] Halloween was commonly celebrated on October 31st, with children dressing in costumes and going door-to-door collecting candy. This often required climbing front steps and ringing doorbells, which was not accessible to all people.

Mackow was a dynamic, bilingual business leader with over two decades of experience driving brand growth, strategic communications, and social impact initiatives across Canada, such as Theodore TOO and the McKeil Family Foundation. As co-founder and former Chief Operating Officer at PADULO X, Mackow led award-winning marketing campaigns for marquee clients, such as Mercedes-Benz, Sephora, and Dyson. Mackow was instrumental in founding Treat Accessibly, a first-of-its-kind national movement to make Halloween accessible for children and youth with disabilities, a reflection of her passion for inclusivity and innovation. She was also the Director of Brand and Marketing Communications for Second Cup, which gave her the skills and experience to create memorable marketing campaign initiatives, and to onboard corporate partners for Treat Accessibly.

Padulo and Mackow's daughter, Siena Padulo, was a dedicated champion of accessible inclusion since she was six years old. She was presented the Rick Hanson Foundation Difference Maker Award in Ontario for her efforts in creating awareness for accessible inclusion in her school. And her insight about children with disabilities sparked Treat Accessibly. Siena campaigned for a Treat Accessibly School Pilot, and her goal was for the campaign to become an annual tradition, educating students about accessibility and inclusion on Halloween.

INDUSTRY

Grassroots movements were political or social initiatives that spread change through citizens, rather than governments, corporations, or established institutions, focusing on local, community-based action. They typically had bottom-up approaches, in which people defined their own goals and ways to achieve them. There were many popular grassroots movements across Canada that advocated for causes, such as Indigenous land rights, women's rights, climate change, and inequality. For example, Moose Hide campaign was an Indigenous-led grassroots movement to engage men and boys in ending violence towards women and children.

During the past decade, the growth of social media increased the impact and reach of social grassroots movements. Online platforms, such as Instagram, Twitter, and TikTok, have been effective for spreading awareness. The high speed and low cost of using social media as an advertising platform appealed to many businesses. Canadians became more aware and inclusive of people with physical and mental disabilities, leading to increased community engagement. For example, the Canadian government launched National Accessibility week, which celebrated the leadership contributions of persons with disabilities, and the work of organizations and communities that helped advocate and remove barriers across Canada.[2]

In 2021, the Government of Canada committed to establishing improved learning and childcare systems that focused on providing access to inclusive childcare services.[3] The accessibility services industry had since grown significantly, attributed to increasing legislation and growing public awareness about accessibility barriers. There were over 800,000 children in Canada who identified as having a disability.[4] Increasing accessibility legislation helped spread awareness, and it helped families with children who had disabilities. For example, the child disability benefit (CDB) was a tax-free monthly payment made to families who cared for a child under the age of 18 who had a severe or prolonged impairment in physical or mental functions.[5]

---

[2] "National AccessAbility Week: May 31 to June 6, 2026," campaigns, Government of Canada, June 04, 2025, https://www.canada.ca/en/employment-social-development/campaigns/national-accessability-week.html.
[3] François Routhier, Josiane Lettre, Maude Lemieux, et al., *Accessibility of Childcare Services in Canada for Children Aged 0 to 5 with Disabilities: Environmental Scan of Current Laws and Regulations* (2023).
[4] Ananya Chandra, Anna Katalifos, and Keiko Shikako, "Well-Being of Children with Disabilities Calls for Rights-Based Policies," Policy Options, June 29, 2023, https://policyoptions.irpp.org/2023/06/children-disabilities-human-rights/.
[5] "Child Disability Benefit," service description, Government of Canada, September 11, 2008, https://www.canada.ca/en/revenue-agency/services/child-family-benefits/child-disability-benefit.html.

Other notable trends included a decline in per capita disposable income of 7% since 2020, and this was predicted to decline further. Furthermore, the trade relationship between Canada and the US was strained by the impact of US tariffs on Canadian imports, and the potential for escalation through retaliatory tariffs. The cost of goods inflation was predicted to increase, with disposable income dropping 0.3% in 2025.[6]

COMPETITORS

Teal Pumpkin Project

The Teal Pumpkin Project originated in 2014 in the US, before expanding globally.[7] They aimed to spread awareness about food allergies by offering a different kind of trick-or-treating experience that did not include food, and instead offered toy trinkets. Teal Pumpkin Project created 8.5-inch teal bowls that looked like pumpkins and were sold at Walmart for $11.95 USD, not including treats and toys.[8] The teal pumpkins bowls were then filled with toys and trinkets which could be purchased at Walmart, making trick or treating safer and accessible for those with food-related allergies. Teal Pumpkin Project helped kids with autism by providing toys that catered to their sensory sensitivities or food-related allergies that kids with autism were more susceptible to. Teal Pumpkin Project was supported by non-profit charities that focused on autism and edible allergies. For instance, Food Allergy Research and Education (FARE) supported the project by distributing their products across Canada.

March of Dimes Canada

March of Dimes Canada was a charity that provided a wide range of services to people with disabilities across the country.[9] They offered a wide range of programs, such as the Aphasia and Communication Disabilities Program, Brain Injury Services, and Polio Canada. March of Dimes Canada aimed create an inclusive society that was barrier-free for people with disabilities. They had a disability advocacy network and facilitated campaigns in which everyone could speak up and advocate for their cause. They were financially supported by their community partners, personal donations, and government grants. March of Dimes had been operating for more than 70 years and received over $180 million in revenue in 2024.[10]

Best Buddies Canada

Best Buddies Canada was a national charity that promoted inclusion by helping to create lasting friendships amongst individuals living with and without intellectual and developmental disabilities (IDD), such as Autism Spectrum Disorder. They were founded in 1993 by Daniel J. Greenglass and Penny Shore, with over 137,346 participants in 2023. Best Buddies Canada was well established in the inclusive awareness community and had created strong relationships with its supporters and participants. They had a program called Chapters in which student volunteers visited schools across the country to help make life-long friendships with participants. For operating at universities and colleges, they had agency partners who provided host sites to help match buddies with students. They were financially supported by individual, company, and foundational sponsors, such as RBC, Government of Canada, CIBC, and Air Canada Foundation. Revenue for 2023 was approximately $73 million.[11]

---

[6] "Performance - CA101 Per Capita Disposable Income," IBIS World, accessed March 24, 2025, https://my.ibisworld.com/business-environment/standard/canada/en/ca101/15/performance

[7] "Teal Pumpkin Project," Food Allergy Research & Ethics, accessed June 04, 2025, https://www.foodallergy.org/our-initiatives/awareness-campaigns/teal-pumpkin-project.

[8] "Teal Pumpkin Bucket 8.5 in (1 Pack)-Official Teal Pumpkin Project Allergy-Friendly Candy Pail Accessory and Party Decoration Supplies, Plastic Bowl w Handle," Walmart.com, accessed June 02, 2025, https://www.walmart.com/ip/SCS-Direct-Teal-Pumpkin-Halloween-Candy-Treat-Bucket-8-5in-Jack-O-Lantern-Trick-or-Treat-Storage-Pail-Basket/170156012.

[9] "Who We Are," March of Dimes Canada, accessed June 04, 2025, https://www.marchofdimes.ca/en-ca/aboutus/whoweare.

[10] KPMG LLP, *Consolidated Financial Statements of March of Dimes Canada: Year Ended March 31, 2025,* Audited Financial Statements (March of Dimes Canada, 2025), 2.

[11] "Best Buddies Canada - Because Everyone Deserves a Friend," Best Buddies Canada, accessed June 04, 2025, https://bestbuddies.ca/.

CUSTOMERS

Homeowners and Parents

Treat Accessibly's primary audience was homeowners and parents of children who identified as having a disability. They were influenced by popular social media trends and social movements, such as increased awareness of equity and inclusion. They were mindful of additional expenses, as persons with disabilities often faced higher costs of living. Often families had additional expenses such as medical expenses, mobility devices, transportation and/or home modifications. This group was often eager to contribute to their community but sometimes lacked a clear path on how to do so. Free Halloween events were often appealing to them, but unfortunately, they were often not accessible. As homeowners, participating in Treat Accessibly often meant adapting their Halloween setup to ensure it was barrier-free—such as relocating treats to the front of the driveway or modifying lighting—which could involve additional costs and effort.

Corporations

Treat Accessibly was classified as a grassroots movement and did not register as a non-profit organization or charity to avoid detracting from the non-profit funding pool of corporations, governments, and homeowners. Instead, they sought funding from their corporate marketing and operations partners. One of Treat Accessibly's core values was removing cost barriers for accessibility, which was why participation was free. They had solicited corporate partners to fund the materials, events, and campaigns. Treat Accessibly engaged municipalities, non-profit organizations, schools, and corporations to extend their reach. Corporations were often interested in supporting grassroots social movements to enhance their brand reputation, and they had the budgets to fund several campaigns. Supporting initiatives like Treat Accessibly not only enhanced a company's image with customers, but it could sometimes also improve employee morale; staff felt proud to work for an organization that aligned with their own social values. When evaluating sponsorship requests, corporations had to weigh whether to become a major supporter of one initiative or spread their resources across several. These decisions were shaped by factors such as public visibility, alignment with brand values, customer sentiment, and employee engagement.

ALTERNATIVES

Status Quo

With rising public demand for equity and inclusion, brand interest in purpose driven campaigns, and evolving accessibility legislation, Padulo and Mackow predicted that their sales would increase by 30% from fiscal 2024 figures.[12] Cost of goods sold was expected to decrease to 45% of sales due to increased inventory volume, and therefore greater economies of scale. Generally, operating expenses would remain the same percentage of sales as the previous year; however, Padulo and Mackow believed they could reduce their general office expenses to $25,000, and their storage costs to $20,000, given their improving relationship with their storage company.[13] See Exhibits 2 through 4 for past financial data.

[12] They expected the corporate tax rate to be 15% next year.
[13] All figures stated are in Canadian dollars unless otherwise specified.

Expand to the U.S.

Padulo and Mackow were considering expanding Treat Accessibly to the US, following the same successful business model they operated in Canada. To do so, they would need to secure three types of partners: awareness, lawn sign production, and retail distribution.

The awareness partner would be a confectionery brand with a purpose-driven culture and a high volume Halloween sales, sold through national retailers, such as Hershey's, Nestle, or Ferrero. These brands would help increase awareness in store and online through their partnership with Treat Accessibly. The awareness partner would benefit from supporting Treat Accessibly's cause and gain exposure of their brand through the annual Halloween Villages. In the next year, Padulo and Mackow predicted they could secure three awareness partners in the US. On average, they expected each partner would provide $60,000 in funding. To secure these partners, their marketing budget for the expansion would be a one-time cost of $5,000 per partner, and would generate $15,000 revenue per partner. They would also hire a US-based marketing manager to help facilitate targeted communications, PR campaigns, and conduct two of their annual Halloween Villages. The marketing manager would receive a baseline salary of $65,000 per year, with additional mandatory employment-related costs charges paid by Treat Accessibly of 17%.

The lawn sign production partners would be financial or telecommunication corporations, such as JP Morgan, T-Mobile, and AT&T. Padulo and Mackow expected to secure two production partners. These partners would benefit from direct partnerships with homeowners and high visibility in neighbourhoods through Treat Accessibly's proprietary outdoor campaigns. These include their corporate-branded lawn signs on homeowners' lawns identifying the accessible trick-or-treating experience household. The cost of goods for the signs was estimated to be 45% of the total funding received from partners.

The retail distribution partner would be a national partner with a high volume of locations that serviced residential and suburban areas, and that were interested in being the exclusive pick-up point for free Treat Accessibly lawn signs. Ideally, the retailer had a strong Halloween treat or decor business and would be open to an in-store and digital shopper marketing campaign with the awareness partner. Treat Accessibly would aim to secure a partnership with US brands, such as Walmart, Target, or CVS. The awareness partners and marketing manager would help minimize financial strain and operational complexities for acquiring retail distribution partners, keeping initial investments at $6,500 for travel-related costs.

Launch Student Collective of Kindness Initiative

Although Treat Accessibly already employed volunteers, Padulo and Mackow considered marketing towards Canadian high school students seeking volunteer hours, especially since Siena was at that stage. Not only would this high school volunteer initiative help local students complete their mandatory volunteer hours for school, but it would also allow them to raise awareness of Treat Accessibly.[14] The volunteers would pick up free lawn signs and facilitate a Treat Accessibly experience on Halloween. They would demonstrate the process of setting up and running the trick-or-treat stations on social media before and during Halloween, tagging Treat Accessibly's social media to increase visibility for the movement. And, after Halloween, they would be able to submit these photos and/or videos to Treat Accessibly online to receive a certificate that would recognize the volunteers and their household for taking action. To recruit students, Padulo and Mackow would need to launch a social media campaign advertising the volunteer roles, aimed at youth aged 15 to 17. The budget for the campaign would include the following expenses: for $1,500 influencer marketing, $500 for creative design, and $6,000 and $2,000 for social media posts and ads. And the production of additional lawn signs would have a one-time cost of $6,000. Each one of Treat Accessibly's main funding partners in Canada—Canadian Tire, Kinder, and RE/MAX—would provide $7,500 in funding for marketing.

[14] In Ontario all secondary students were required to complete a minimum of 40 hours of volunteer service hours to graduate.

Partner with Competitive Brands in the Candy Coalition

Padulo and Mackow were considering accepting their invitation to join the Candy Coalition, which used a Cooperative-Competitive Impact Model. The Candy Coalition was unique in that traditionally competitive brands came together to promote diversity and inclusion. Padulo and Mackow felt fortunate to receive this invitation and worried that turning down the invitation now would prevent them from joining in the future. This initiative would begin in the US and could expand to Canada within the next five years. To start, Treat Accessibly would onboard multiple partners within the confection brand and non-edible treats categories to champion the movement of making Halloween the first accessible holiday tradition in the world.[15] Treat Accessibly would request $20,000 in funding from each of their three sponsors. They estimated the cost to onboard all partners would be a one-time amount of $8,000, their annual marketing expenses for on-package marketing would be $5,500, shopper marketing would be $5,000, mass broadcast and social media campaigns would be $8,500, and hosting their annual village events would be $10,000.

Sell the Business

With the recent success of Treat Accessibly and the growing momentum around equity and inclusion, Padulo and Mackow believed that they could gain significant value from selling their business. Yet, family was one of their core priorities, and it guided all their life decisions, even though the grassroots movement increasingly took time away from their children. Padulo and Mackow began to question if they should give up ownership and allow someone else to carry the movement forward. Yet, their deep passion for the cause made them hesitant; they were unsure if they could trust someone else to manage the business.

DECISION

As Padulo and Mackow discussed their options for the future of their business, they were unsure what the best decision was. They were eager to see how far they could take Treat Accessibly and wanted to make sure they were making the right decision for their family.

[15] They would onboard one manufacturing partner and two distribution partners, following the same structure as they operated in Canada.

EXHIBIT #1

Treat Accessibly Lawn Signs

EXHIBIT #2

Treat Accessibly
Statement of Earnings
for the period ending August 31

	2024		**2023**	
Revenue	$ 700,185	100%	$ 577,372	100%
Cost of Goods Sold	348,824	49.8%	246,472	42.7%
Gross Profit	**$ 351,361**	**50.2%**	**$ 330,900**	**57.3%**
Operating Expenses				
Advertising and Promotion	$ 25,863	3.7%	$ 10,795	1.9%
Depreciation Expense	3,890	0.6%	3,707	0.6%
Insurance Expense	11,900	1.7%	8,726	1.5%
Interest Expense	3,169	0.5%	6,927	1.2%
Office General Expenses	26,075	3.7%	16,302	2.8%
Storage	24,582	3.5%	5,857	1.0%
Other Expenses	94,152	13.4%	44,939	7.8%
Total Operating Expenses	**$ 189,630**	27.1%	**$ 97,253**	16.8%
Operating Income	**$ 161,731**	23.1%	**$ 233,647**	40.5%
Income Taxes	24,260	3.5%	21,832	3.8%
Net Income After Tax	**$ 137,471**	19.6%	**$ 211,815**	36.7%

EXHIBIT #3

Treat Accessibly
Balance Sheet
as at August 31

	2024	2023
ASSETS		
Current Assets:		
Cash	$ 311,858	$ 222,941
Accounts Receivable	73,953	98,581
Loan to Siena Prive Inc.	26,701	25,273
Prepaid Expenses and Deposits	-	3,561
Total Current Assets	**$ 412,512**	**$ 350,356**
Long-Term Assets		
Computer Hardware	$ 36,775	$ 36,775
Less: Accumulated Depreciation	(35,633)	(34,235)
Furniture and Equipment	40,179	37,857
Less: Accumulated Depreciation	(32,635)	(31,039)
Other Assets	25,000	25,000
Less: Accumulated Depreciation	(7,978)	(7,082)
Investment	5,293	5,293
Total Net Long-Term Assets	**$ 31,001**	**$ 32,569**
Total Assets	**$ 443,513**	**$ 382,925**
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts Payable	$ 15,212	$ 15,212
Credit Card	19,043	10,460
Accrued Liabilities	2,500	-
Federal Taxes Payable	21,832	-
HST Payable	23,883	11,272
Due from Shareholders	163,940	265,705
Payroll HST Payable	3,049	-
Total Current Liabilities	**$ 249,459**	**$ 302,649**
Shareholders' Equity		
Capital Stock	$ 10	$ 10
Dividends	(80,000)	-
Retained Earnings	274,044	80,267
Total Shareholders' Equity	**$ 194,054**	**$ 80,277**
Total Liabilities and Shareholders' Equity	**$ 443,513**	**$ 382,926**

EXHIBIT #4

Treat Accessibly
Select Company Ratios

	2024	2023
LIQUIDITY		
Current Ratio	1.7x	1.2x
Acid Test Ratio	1.5x	1.1x
EFFICIENCY		
Age of Receivables	38 days	61 days
Age of Payables	16 days	22 days
STABILITY		
Net Worth Total Assets	44%	21%
GROWTH		
Revenue	21%	N/A
Net Income	-35%	N/A

March of Dimes Canada
Select Company Ratios[16]

	2024
LIQUIDITY	
Current Ratio	1.2x
Acid Test Ratio	1.1x
EFFICIENCY	
Age of Receivables	20 days
Age of Payables	N/A
STABILITY	
Net Worth Total Assets	N/A
GROWTH	
Revenue	11%
Net Income	N/A

[16] KPMG LLP, *Consolidated Financial Statements of March of Dimes Canada: Year Ended March 31, 2025,* Audited Financial Statements (March of Dimes Canada, 2025).