Cancer Support Community Delaware, Inc.

Financial Statements

December 31, 2025 and 2024

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Independent Auditors' Report

To the Board of Directors of
Cancer Support Community Delaware, Inc.

Opinion

We have audited the accompanying financial statements of Cancer Support Community Delaware, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cancer Support Community Delaware, Inc. as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cancer Support Community Delaware, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cancer Support Community Delaware, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Independent Auditors' Report (continued)

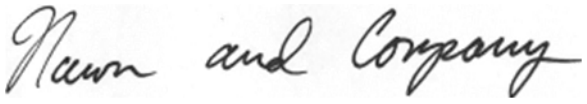
Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Cancer Support Community Delaware, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cancer Support Community Delaware, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Paoli, Pennsylvania
April 23, 2026

CANCER SUPPORT COMMUNITY DELAWARE, INC.
STATEMENT OF FINANCIAL POSITION
YEARS ENDED DECEMBER 31, 2025 and 2024

ASSETS

	2025	2024
ASSETS		
Cash, restricted cash, and cash equivalents	$ 534,806	$ 511,861
Accounts receivable	13,399	16,455
Prepaid expenses	11,579	11,390
Total current assets	559,784	539,706
PROPERTY AND EQUIPMENT		
Net of accumulated depreciation	1,454,931	1,344,716
OTHER ASSETS		
Donated artwork	34,029	34,029
Investment in Delaware Community Foundation	225,878	198,038
Other investments	900,724	773,462
Toal other assets	1,160,631	1,005,529
TOTAL ASSETS	$ 3,175,346	$ 2,889,951

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 15,445	$ 19,408
Accrued expenses	21,848	3,733
Patient assistance funds payable	79,843	5,998
TOTAL CURRENT LIABILITIES	117,136	29,139
NET ASSETS		
Without donor restrictions	3,058,210	2,850,812
With donor restrictions	-	10,000
Total net assets	3,058,210	2,860,812
TOTAL LIABILITIES AND NET ASSETS	$ 3,175,346	$ 2,889,951

See accompanying notes

CANCER SUPPORT COMMUNITY DELAWARE, INC.
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2025 and 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restricted	Total	Without Donor Restrictions	With Donor Restricted	Total
REVENUES AND OTHER SUPPORT						
Contributions and grants	$ 176,784	$ 92,750	$ 269,534	$ 171,834	$ 13,750	$ 185,584
Government grants	197,072	-	197,072	194,231	-	194,231
Contributed services and in-kind donations	8,586	-	8,586	10,850	-	10,850
Investment income	152,373	-	152,373	96,866	-	96,866
Program revenue	115,439	-	115,439	119,852	-	119,852
Special events income	374,012	-	374,012	339,835	-	339,835
Special events expenses	(70,005)		(70,005)	(71,945)		(71,945)
Special events revenue - net	304,007	-	304,007	267,890	-	267,890
Net assets released from restrictions	102,750	(102,750)	-	3,750	(3,750)	-
Total revenues and other support	1,057,011	(10,000)	1,047,011	865,273	10,000	875,273
EXPENSES						
Programs	723,387	-	723,387	699,658	-	699,658
Management and general	42,769	-	42,769	45,987	-	45,987
Fundraising	83,457	-	83,457	83,706	-	83,706
TOTAL EXPENSES	849,613	-	849,613	829,351	-	829,351
CHANGE IN NET ASSETS	207,398	(10,000)	197,398	35,922	10,000	45,922
NET ASSETS - BEGINNING OF YEAR	2,850,812	10,000	2,860,812	2,814,890	-	2,814,890
NET ASSETS - END OF YEAR	$ 3,058,210	$ -	$ 3,058,210	$ 2,850,812	$ 10,000	$ 2,860,812

See accompanying notes

CANCER SUPPORT COMMUNITY DELAWARE, INC.
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 197,398	$ 45,922
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	43,251	43,474
Realized gain on sale of investments	(126,186)	(111,649)
Unrealized (gain) loss on investments	-	38,967
Changes in current assets and liabilities		
(Increase) decrease in accounts receivable	3,056	2,935
Decrease (increase) in prepaid expenses	(189)	(1,710)
(Decrease) increase in accounts payable	(3,963)	11,362
Increase (decrease) in accrued expenses	18,115	(1,820)
Increase (decrease) in patient assistance funds	73,845	(64)
Net cash provided by operating activities	205,327	27,417
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of property and equipment	(153,466)	-
Proceeds from the sale of investments	-	579,427
Purchase of investments	(28,916)	(629,463)
Net cash used in investing activities	(182,382)	(50,036)
NET (DECREASE) INCREASE IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH	22,945	(22,619)
CASH AND CASH EQUIVALENTS AND RESTRICTED CASH - BEGINNING OF YEAR	511,861	534,480
CASH AND CASH EQUIVALENTS AND RESTRICTED CASH - END OF YEAR	$ 534,806	$ 511,861
SUPPLEMENTAL DISCLOSURE OF NON-CASH FLOW INFORMATION		
Donated services and goods	$ 8,586	$ 10,850

See accompanying notes

CANCER SUPPORT COMMUNITY DELAWARE, INC.
Statements of Functional Expenses
For the Years ended December 31, 2025 and 2024

	2025				2024			
	Program	Management and General	Fundraising	Total	Program	Management and General	Fundraising	Total
Payroll and related expenses								
Payroll expenses	$ 345,248	$ 20,969	$ 48,906	$ 415,123	$ 327,113	$ 24,109	$ 47,948	$ 399,170
Employee benefits	19,256	1,170	2,728	23,154	16,863	1,243	2,472	20,578
Total payroll and related expenses	364,504	22,139	51,634	438,277	343,976	25,352	50,420	419,748
Advertising	29,590	-	-	29,590	29,040	-	-	29,040
Bank Charges	2,106	-	6,317	8,423	1,989	-	5,966	7,955
Computer expenses	22,731	2,094	5,084	29,909	22,172	2,042	4,960	29,174
Conferences and meetings	6,116	721	-	6,837	3,842	363	-	4,205
Depreciation	38,061	3,893	1,297	43,251	38,257	3,913	1,304	43,474
Dues and subscriptions	16,407	-	1,826	18,233	14,983	-	1,665	16,648
Facilities and grounds	74,570	6,786	2,262	83,618	70,698	6,390	2,130	79,218
Insurance	12,593	1,288	429	14,310	11,007	1,126	375	12,508
Office supplies	4,044	372	905	5,321	3,400	313	761	4,474
Postage	1,601	147	359	2,107	1,629	150	364	2,143
Printing	8,052	742	1,801	10,595	8,539	786	1,910	11,235
Professional fees	39,782	3,664	8,899	52,345	47,266	4,354	10,573	62,193
Programming	80,348	-	-	80,348	78,164	-	-	78,164
Program travel	5,200	-	-	5,200	4,704	-	-	4,704
Telephone	10,016	923	2,240	13,179	13,011	1,198	2,911	17,120
Website and internet	7,666	-	404	8,070	6,981	-	367	7,348
TOTAL EXPENSES	723,387	$ 42,769	$ 83,457	$ 849,613	$ 699,658	$ 45,987	$ 83,706	$ 829,351

See accompanying notes

CANCER SUPPORT COMMUNITY DELAWARE, INC.
NOTES TO FINANCIAL STATEMENTS

Note A - Organization and Summary of Significant Accounting Policies

1. Purpose of the Organization

Cancer Support Community Delaware, Inc. (the Organization) is leading the way in empowering people affected by cancer. Servicing all three counties of Delaware, it is dedicated to helping people with cancer and their loved ones by providing professionally led programs of emotional support, healthy lifestyle education and hope as an integral part of conventional medical treatment. All programs are offered at no cost. The Organization's major source of revenue are grants, contributions from organizations, individuals, and signature special fundraising activities.

2. Basis of Accounting

The financial statements of the Organization are prepared on the accrual basis of accounting. Under this basis of accounting, revenues from services are recognized when the performance of the obligations of providing services are met. Contributions are recognized when cash, securities, or other assets, unconditional promises to give, or notification of a beneficial interest is received. Conditional promises to give are those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Expenses are recognized in the period when incurred. Accordingly, all significant receivables, payables and other liabilities are recognized.

3. Financial Statement Presentation

In accordance with accounting principles generally accepted in the United States of America, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions

Note A - Organization and Summary of Significant Accounting Policies (Continued)

3. Financial Statement Presentation (Continued)

Net Assets with Donor Restrictions

The part of net assets of the Organization that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants). Some donors impose restrictions that are temporary in nature, for example, stipulating that resources be used after a specified date, for particular programs or services, or to acquire buildings or equipment. Other donors impose restrictions that are perpetual in nature, for example, stipulating that resources be maintained in perpetuity. Laws may extend those limits to investment returns from those resources and to other enhancements (diminishments) of those resources. Thus, those laws extend donor-imposed restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Net Assets without Donor Restrictions

The part of net assets of the Organization that is not subject to donor-imposed restrictions.

4. Cash and Cash Equivalents

Cash and cash equivalents include checking accounts, short-term savings and petty cash. The Organization considers all unrestricted highly liquid investments purchased with a maturity of three months or less to be cash equivalents. Cash maintained in the brokerage account is intended for long-term investments and is included in the value of the other investments.

5. Accounts Receivable and Allowance for Credit Losses

Accounts receivable consists of grant and program service revenue receivables that arise from the Organization meeting their performance obligations. Because accounts receivable are short-term in nature, the allowance is estimated using a historical loss rate methodology, adjusted for current conditions and reasonable and supportable forecasts, as necessary. In developing the estimate, management considers historical write-off experience, the aging of receivable balances, current economic conditions, and specific customer credit risk factors. No provision for credit losses was deemed necessary by management at December 31, 2025 and 2024.

Note A - Organization and Summary of Significant Accounting Policies (Continued)

6. Investments

Investments are managed by an independent advisor and consist of marketable securities which are valued at their fair market value in the statements of financial position. Unrealized gains and losses are included in the statements of activities. The Organization's investment in the Delaware Community Foundation (DCF) is recognized in accordance with accounting principles generally accepted in the United States of America. Earnings, fees, and unrealized gains and losses are included in the statements of activities.

7. Property and Equipment

Property and equipment with an estimated useful life in excess of one year and a value in excess of $1,000 are recorded at cost, if purchased, and at fair market value, if donated. Maintenance, repairs and minor renewals are charged directly to expenses as incurred. Additions and betterments to property and equipment are capitalized.

When assets are disposed of, the related cost and accumulated depreciation thereon are removed from the accounts, and any resulting gain or loss is included in the statements of activities and changes in net assets**.**

Depreciation is computed using the straight-line method based upon the estimated useful lives of the related assets. The useful lives for purposes of computing depreciation are as follows:

Building and improvements	3 – 40 years
Land and improvements	5 – 15 years
Equipment and furniture	5 – 10 years
Computer equipment and software	3 – 5 years

8. Works of Art

The Organization has elected to carry donated works of art at their historical fair market value and not to depreciate these assets. Each of the items are catalogued, preserved and cared for, and activities verifying their existence and assessing their condition are performed continually.

Note A - Organization and Summary of Significant Accounting Policies (Continued)

9. Contributions, Grants, Restricted and Unrestricted Support and Revenue

a) Contributions and Grants:

Contributions and grants are transfers of cash or other assets to the Organization which support its cause and fund its operating activities. Upon adoption of ASU 2018-18, the Organization re-evaluated the existing agreements and evaluated new agreements and contributions received, to properly account for conditional and unconditional contributions.

b) Unconditional Contributions:

Unconditional contributions are recognized immediately and classified as either net assets with donor restrictions or net assets without donor restrictions. Support that is restricted by the donor is reported as an increase in net assets with donor restrictions, depending on the existence and/or nature of the restriction. When a restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statements of activities as net assets released from restrictions.

c) Conditional Contributions:

Conditional contributions received are either accounted for as a liability or unrecognized initially, until the conditions to entitlement are overcome, at which point the transaction is recognized as unconditional and classified as either net assets with restrictions or net assets without restrictions. The Organization has $0 and $10,000 in conditional contributions as of December 31, 2025 and 2024, respectively.

d) Contributed Services:

Contributed services are not recognized as revenue unless services received create or enhance the value of non-financial assets or require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not contributed. For the years ended December 31, 2025 and 2024, the Organization received discounted and contributed services amounting to $0 and $2,630, respectively for accounting and auctioneer services.

Note A - Organization and Summary of Significant Accounting Policies (Continued)

e) In-Kind Donations:

Donated goods and space are recognized at the fair market value at the time of the donation. The Organization receives various supplies and free use of office spaces in Middletown. The value of these donations are recorded as unrestricted in-kind donations, based on the estimate of the fair value of the rental space. For the years ended December 31, 2025 and 2024, the amount recognized was $8,220.

The Organization also recognized $366 in donations related to donated supplies for the year ended December 31, 2025.

f) Exchange Transactions:

The Organization recognizes revenue in accordance with ASC Topic 606, *Revenue from Contracts with Customers*. In accordance with this guidance the Organization must identify the customer; identify the performance obligations; determine the transaction price; allocate the transaction price to the performance obligations; and recognize revenue when the performance obligations are satisfied. The Organization has identified the following revenue streams that are accounted for as exchange transactions.

g) Special Events Revenue:

The amount raised through special events provides significant resources to the Organization, which allows them to continue to fulfill their mission. The Organization's major source of fundraising is their annual golf tournament held every year in New Castle County. The amounts raised at the special events are accounted for as both contribution and exchange transactions. The Organization engages in exchange contracts with supporters when it sells tickets for special events. For these types of transactions, the Organization records revenue at a point in time which is when the event has concluded. The transaction price is allocated to the exchange transactions based on the consideration paid by the Organization for each of the resource provider's attendance at the event, and residual is accounted for as contribution. The performance obligation is satisfied upon the conclusion of the event (See Note I).

Note A - Organization and Summary of Significant Accounting Policies (Continued)

h) Service Agreements:

The Organization has a service agreement with Beebe Healthcare (Beebe). In the service agreement, Beebe agrees to pay the Organization a specified amount to cover the costs of programs being held at their facilities to help support cancer patients in their hospitals. The revenue is recognized at a point in time, which is the date the services are performed and based on the agreed upon transaction price, without any right to return or refunds.

10. Advertising Expense

The Organization expenses the production costs of advertising when incurred. For the years ended December 31, 2025 and 2024, advertising totaled $29,590 and $29,040, respectively.

11. Employee Benefit Plan

Effective December 2024, the Organization began facilitating employee participation in the Delaware EARNS IRA Program, a state-sponsored, auto-enrolled Roth IRA retirement savings program. The program is administered by the State of Delaware, and the Organization does not make contributions to employee accounts. The program is intended to provide a retirement savings option for employees who do not have access to an active employer-sponsored retirement plan.

12. Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. The Organization allocates the following expenses: payroll expenses and employee benefits, office supplies, professional fees and telephone based on the time and effort each employee spends on a particular program or supporting function. Additional expenses, such as depreciation, facility and grounds expense are allocated based on square footage of the buildings.

Note A - Organization and Summary of Significant Accounting Policies (Continued)

13. Fair Value Measurements

The Organization adopted the Fair Value Measurements standard for assets and liabilities measured at fair value on a recurring basis. The standard defines fair value and establishes a hierarchy for reporting the reliability of input measurements used to assess fair value for all assets and liabilities. The hierarchy consists of three broad levels:

Level 1 Observable inputs such as quoted market prices in active markets for identical assets or liabilities.

Level 2 Observable market-based inputs or unobservable inputs that are corroborated by market data.

Level 3 Unobservable inputs for which there is little or no market data, which require the use of the reporting entity's own assumptions.

14. Income Tax

The Organization is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, it is not subject to state or federal income taxes. Therefore, no provision or liability for income tax is presented in these financial statements. The Organization accounts for the effect of any uncertain tax positions based on a "more likely than not" threshold to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. The Organization recognizes accrued interest and penalties associated with uncertain tax positions, if any, as a component of functional expenses. The Organization did not have any income tax uncertainties that were considered greater than remote.

15. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of public support, revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note B - Cash, Cash Equivalents and Restricted Cash

The following table provides a reconciliation of cash, cash equivalents and restricted cash reported within the statements of financial position that agree to the amounts shown in the statements of cash flows:

	2025	2024
Cash and cash equivalents	$ 455,048	$ 505,948
Cash Equivalent		
Restricted for purpose	79,758	5,913
Total cash, cash equivalents and restricted cash	$ 534,806	$ 511,861

Note C – Property and Equipment

Property and equipment consist of the following as of December 31:

	2025	2024
Building and improvements	$ 1,613,269	$ 1,582,514
Land and improvements	567,432	567,432
Equipment and furniture	116,358	116,358
Computer equipment and software	176,254	53,544
Total	2,473,313	2,319,848
Less: accumulated depreciation	1,018,382	975,132
Property and equipment - net	$ 1,454,931	$ 1,344,716

For the years ended December 31, 2025 and 2024, depreciation expense amounted to $43,251 and $43,474, respectively.

Note D - Beneficial Interest in Assets Held at Delaware Community Foundation

The Organization recognizes its interest in the net assets of the Delaware Community Foundation (DCF) as a Level 3 investment, as defined above, in accordance with accounting principles generally accepted in the United States of America. The Organization's funds are a component fund of the DCF which are held and invested on a comingled, unitized basis; there are no securities independently held in the name of the Organization. The income earned and change in value are recorded with investment income on a quarterly basis. The fair value of the Investment in DCF is based on a percentage interest of those assets' fair value as represented by the DCF's management. As of December 31, 2025 and 2024, the combined fair market value of the two funds held at DCF was $225,878 and $198,038, respectively.

Note E - Investments

Investments in marketable securities are measured at fair market value on a recurring basis. Investments are managed by an independent advisor in accordance with the Organization's investment policy. The following Level 1 investments were held as of December 31:

	2025	2024
Exchange traded funds	$ 850,186	$ 607,105
Fixed income	50,538	95,273
Mutual funds	-	71,084
Total	$ 900,724	$ 773,462

Investment income and its classification in the statements of activities and changes in net assets are as follows for the years ended December 31:

	2025	2024
Investment income		
Interest income - banks	$ 1,676	$ 166
Dividends and income earned	33,452	30,835
Realized gains (losses)	126,186	111,649
Unrealized gains (losses)	-	(38,967)
Less investment advisory fees	(8,941)	(6,817)
Total investment income	$ 152,373	$ 96,866

Investment income reflects the activity of both the brokerage account, classified as Level 1 and the funds held by the Delaware Community Foundation (Note D), classified as Level 3.

Note F - Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the date of the statements of financial position, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the date of the statements of financial position. The amounts are as follows at December 31:

	2025	2024
Financial assets at year end:		
Cash, cash equivalents and restricted cash	$ 534,806	$ 511,861
Donations receivable	13,399	16,455
Investments and other investments	1,126,602	971,500
Total financial assets	1,674,807	1,499,816
Less amounts not available to be used within one year:		
Cash restricted for patients assistance program	79,843	5,998
Donor restriced assets	-	10,000
	79,843	15,998
Financial assets available to meet general expenditures over the next twelve months	$ 1,594,964	$ 1,483,818

Note G - Patient Assistant Funds Payable

The Organization partnered with the Incyte Foundation to provide residents in active cancer treatment in Delaware, and with demonstrated need, access to emergency funds to assist with medical expenses and basic living expenses, such as rent, mortgage, utilities or transportation. Incyte contributes the funds to a custodial bank account bank which the Organization maintains. They have designated a committee to review and approve all applications. They have determined maximum assistance of $3,000 per patient.

Incyte Foundation funded the Organization $300,000 and $200,000 in the years ended December 31, 2025 and 2024, respectively, and has committed to fund the organization $300,000 a year for an additional two years. The Organization has assisted Incyte with providing assistance to patients in need, which for the years ended December 31, 2025 and 2024, amounted to $226,155 and $200,063, respectively.

Note H - Net Assets

Restricted funds consist of Funds with Donor Restrictions and Board restricted funds. Funds with Donor restrictions originate from grants and gifts and are available for use for the purposes specified by the donor. Additional funds have been restricted by the Board to provide for advocacy and outreach. As of December 31, 2024, $10,000 in funds were restricted for capital improvements. There were no donor restricted funds as of December 31, 2025.

Note H - Net Assets (Continued)

Board designated funds are included in the net assets without donor restrictions on the statements of financial position. The Organization received a bequest from the estate of an active volunteer in Sussex County and, at that time, the Board designated the funds to be used for Sussex County programs, with earnings available to be used annually. The funds are being held as a separate fund at the DCF. The value of the fund as of December 31, 2025 and 2024 was $184,182 and $161,481, respectively.

Note I - Special Events

The contributions raised through special events provides significant resources to the Organization which allows it to continue to fulfill its mission. Special events revenue is reported net of the direct expenses incurred on the statements of activities and changes in net assets while other fundraising expenses are allocated to the fundraising expenses on the statements of functional expenses.

Fundraising income and expenses are as follows for the years ended December 31:

	2025	2024
Fundraising income	$ 374,012	$ 339,835
Fundraising expense	(70,005)	(71,945)
Special events revenue - net	$ 304,007	$ 267,890
Direct fundraising expense	18.72%	21.17%

Note J - National Affiliation

The Organization is a licensed affiliate of and accredited by Cancer Support Community, Inc. The national organization defines the roles and expectations for each affiliate. As a member, the Organization follows the guidelines and adheres to the policies of the national organization. They also pay annual dues to the national organization, which for the years ended December 31, 2025 and 2024, were $12,780 and $11,931, respectively.

Note K - Commitments and Contingencies

In the normal course of business, there are outstanding various commitments and contingencies in addition to the normal purchases of goods and services. The Organization does not anticipate losses as a result of these commitments and contingencies.

Note L - Credit Risk

Financial instruments that potentially subject the Organization to significant concentrations of credit risk are principally cash balances and marketable securities.

1. Cash Balances

The Organization, in the ordinary course of business, maintains cash balances in various financial institutions. For the years ended December 31, 2025 and 2024, the balances of both interest and non-interest-bearing accounts were insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The balances on all accounts held at the financial institutions are added together, and any amounts over the limit is considered uninsured. At times, balances may exceed insured limits; however, management does not feel it is exposed to any significant credit risk with respect to uninsured balances maintained at financial institutions.

2. Marketable Securities

The Organization maintains marketable securities with a brokerage firm located in the United States which is insured by the Securities Investor Protection Corporation (SIPC) up to $500,000, which includes a $250,000 limit for cash. At times, balances may exceed insured limits; however, management does not feel it is exposed to any significant credit risk with respect to uninsured balances maintained at the brokerage firm.

Note M - Subsequent Events

The Organization evaluated its financial statements for subsequent events through April 23, 2026, the date on which the financial statements were available to be issued.