AIM AT MELANOMA
(A NONPROFIT ORGANIZATION)

FINANCIAL STATEMENTS AND NOTES

DECEMBER 31, 2025

AIM AT MELANOMA
(A NONPROFIT ORGANIZATION)

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YEAR ENDED DECEMBER 31, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
AIM at Melanoma
(A Nonprofit Organization)

I have audited the accompanying financial statements of AIM at Melanoma (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant account estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of AIM at Melanoma as of December 31, 2025, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Marvin Koenigsberg, CPA
July 11, 2026

AIM AT MELANOMA
STATEMENT OF FINANCIAL POSITION
December 31, 2025

ASSETS		
Current Assets:		
Cash and cash equivalents	$	7,224,310
Total Current Assets		7,224,310
Property, Equipment, Leasehold Improvements		
Leasehold improvements		22,522
Equipment and fixtures		14,005
Accumulated depreciation		(30,098)
Total Property and Equipment		6,429
Other Assets		
Intellectual property, net of accumulated amortization of $2,381		38,138
Total Assets	$	7,268,877
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	$	7,982
Total Current Liabilities		7,982
Net Assets:		
Unrestricted		7,260,895
Total Liabilities and Net Assets	$	7,268,877

See accompanying notes to financial statements

AIM AT MELANOMA
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
Year Ended December 31, 2025

	Unrestricted	Temporarily Restricted	Total
REVENUE			
Public Support			
Contributions	$ 1,786,113	$ -	$ 1,786,113
Fundraising Events	802,786	-	802,786
Programs	10,100		10,100
Total Public Support	2,598,999	-	2,598,999
Investment Income			
Interest	229,355	-	229,355
Dividends	88	-	88
Capital gains	85		85
Total Investment Income	229,528	-	229,528
Other Income			
Consulting and honorarium	12,904		12,904
	12,904	-	12,904
Total Revenue	2,841,431	-	2,841,431
EXPENSES			
Program Services	1,838,518	-	1,838,518
Supporting activities:			
Management and General	103,824	-	103,824
Fundraising	285,352	-	285,352
Total Expenses	2,227,694	-	2,227,694
Change in Net Assets	613,737	-	613,737
NET ASSETS			
Net Assets, beginning of year	6,647,158	-	6,647,158
Net Assets, end of year	$ 7,260,895	$ -	$ 7,260,895

AIM AT MELANOMA
STATEMENT OF CASH FLOWS
Year Ended December 31, 2025

Cash Flows from Operating Activities:	
Change in net assets	$ 613,737
Adjustments to reconcile change in net assets to cash from operating activities:	
Depreciation and amortization	7,114
Other payables	(11,726)
Net cash provided by (used in) operating activities	609,125
Cash Flows from Investing Activities:	
Purchase of intellectual property	(5,552)
Purchases of equipment, including internal use software	-
Net cash provided by (used in) investing activities	(5,552)
Net increase in cash and cash equivalents	603,573
Cash and cash equivalents, beginning of year	6,620,737
Cash and cash equivalents, end of year	$ 7,224,310

1. Organization

AIM at Melanoma (the Organization) was incorporated in 2004 in the State of California as a not-for-profit organization. The Organization is dedicated to advancing the battle against melanoma through innovative research, legislative reform, education and patient and caregiver support. The Organization is a 501(c)(3) not-for-profit public charity.

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United State of America ("US GAAP") which requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Financial Statement Presentation

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its FASB ASC 958 "Not-for-Profit Entities" for the year ending December 31, 2025.

Under ASC 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. For the year ended December 31, 2025, the Organization had accounting transactions in only one of the net asset categories, as follows: Unrestricted net assets - net assets that are not subject to externally imposed restrictions. In addition, the Organization is required to present a statement of cash flows.

Functional Allocation of Expenses

The cost of program service and supporting services have been summarized on a functional basis in the accompanying statement of activities. Accordingly, certain costs have been allocated as determined by management among the programs and supporting services and estimated ratios determined by management.

Cash and Cash Equivalents

For financial statement presentation purposes, cash held in banks and highly liquid investments are considered to be cash equivalents. The Organization invests funds in a professionally managed portfolio that includes primarily certificates of deposits and US treasury bills. Interest, from money market funds, certificates of deposit and treasury bills, is earned and reported when received.

Cash and Cash Equivalents – continued
These investments are generally not subject to market fluctuations. The following is a summary of investments on December 31, 2025:

Cash and Investments, at cost	
Money market funds	$ 392,501
Checking accounts	793,770
Certificates of deposit and treasury bills	6,038,039
Total investments	$ 7,224,310

Property, Equipment and Leasehold Improvements
Acquisitions of furniture and equipment are carried at cost, or, if donated, at fair value at the date of the donation. Depreciation is computed using the straight-line method based on estimated useful lives of three to five years. Leasehold improvements are amortized over the shorter of the economic life of the asset or the term of the lease.

Income Taxes
The Organization is classified as a public charity by the Internal Revenue Service and under Sections 501(c)(3) and 509(a) of the Internal Revenue Code. Accordingly, the Organization is exempt from federal income taxes. The Organization is also exempt from the State of California income, franchise, sales and use taxes.

3. Physician/Nurse Education
The Organization dedicates significant resources, both within the U.S. and worldwide, on improving patient outcomes by offering education to healthcare providers. The Organization expends funds on AIM with Immunotherapy (IO Essentials), which is designed to train healthcare providers about the side effects of immunotherapy, including those that treat melanoma as well as on the Melanoma Nurse Initiative (MNI), which is designed to train healthcare providers about the side effects of immunotherapy and targeted therapies.
The websites consist of a group of advanced practice providers and other members of the healthcare community who have extensive knowledge about melanoma and other cancers, targeted therapies, immunotherapies, and their associated toxicity profiles. These healthcare provider-centric efforts are designed to educate and engage healthcare providers to address adverse events associated with current therapies, adherence issues, and patient education, thereby ultimately improving therapeutic outcomes for patients with melanoma. The Organization also hosts the Women in Melanoma (WIM) meeting which provides topics that focus on strengthening the physician-patient relationship and provides insights into best practices in communicating with patients with melanoma. Total costs associated with physician/nurse education in 2025 were $75,900.

4. Subsequent Events

The Organization has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date the financial statements were available to be issued which is July 11, 2026.

AIM AT MELANOMA
SUPPLEMENTAL INFORMATION
SCHEDULE OF FUNCTIONAL EXPENSES
Year Ended December 31, 2025

	2025 Total	Program Services	Management and General	Fundraising
Administration and office expense	$ 18,892	$ -	$ 18,892	$ -
Communications	44,400	44,400	-	-
Depreciation and amortization	7,114	-	7,114	-
Employee benefits	83,617	74,372	4,819	4,426
Fundraising	51,102	-	-	51,102
Global advocacy	99,990	99,990		
Insurance	14,741	14,741	-	-
Occupancy	10,764	-	10,764	-
Patient education	211,192	211,192		
Payroll taxes	62,281	55,338	2,522	4,421
Physician/Nurse education	75,900	75,900	-	-
Professional fees accounting	28,097		28,097	
Professional fees legal	18,023	18,023	-	-
Research meetings	228,935	228,935	-	-
Research grants	295,000	295,000	-	-
Salaries	780,827	693,778	31,616	55,433
State filing fees	5,575	5,575	-	-
Website	21,274	21,274	-	-
	$ 2,057,724	$ 1,838,518	$ 103,824	$ 115,382