Statement of Partners' Equity

Khan, Osei & Moreau Architects

Partnership capital accounts – year ended 31 December 2026

Input

Partnership net income for the year (from income statement)	**186,000.00**

Opening capital and contributions

Item	Partner A – R. Khan (40%)	Partner B – L. Osei (35%)	Partner C – J. Moreau (25%)	Total
Capital at 1 January 2026	142,000.00	118,500.00	80,250.00	340,750.00
Additional capital contributed	10,000.00	-	15,000.00	25,000.00
Subtotal	**152,000.00**	**118,500.00**	**95,250.00**	**365,750.00**

Share of net income (profit-sharing ratio 40 : 35 : 25)

Item	Partner A – R. Khan (40%)	Partner B – L. Osei (35%)	Partner C – J. Moreau (25%)	Total
Allocated net income	74,400.00	65,100.00	46,500.00	186,000.00
Total allocated	**74,400.00**	**65,100.00**	**46,500.00**	**186,000.00**

Withdrawals

Item	Partner A – R. Khan (40%)	Partner B – L. Osei (35%)	Partner C – J. Moreau (25%)	Total
Drawings during the year	61,000.00	54,000.00	39,500.00	154,500.00
Tax distributions	8,000.00	7,000.00	5,000.00	20,000.00
Total withdrawals	**69,000.00**	**61,000.00**	**44,500.00**	**174,500.00**

Closing capital at 31 December 2026

Item	Partner A	Partner B	Partner C	Total
Closing capital	157,400.00	122,600.00	97,250.00	377,250.00

Allocation check (net income − amount allocated) **Fully allocated**

Partner A _____ Partner B _____ Partner C _____