STUDIO NOORDERLICHT B.V. · TEST COMPANY · TEST MONEY

Balance sheet and profit and loss

2026, books to 2026-11-13 · EUR

Test money on a stand-in bank: no real money moved. Every figure is read from the ledger Purser kept for this test company.

Balance sheet at 2026-11-13

ASSETS	
Cash at bank	44,157.31
VAT receivable	3,385.39
Money in transit	982.80
Total assets	**48,525.50**
LIABILITIES	
Creditors	3,180.00
Output VAT	1,549.80
Total liabilities	**4,729.80**
EQUITY	
Owner's equity	60,000.00
Result this year	-16,204.30
Total equity	**43,795.70**
Total liabilities and equity	**48,525.50**

Balances: total assets 48,525.50 = total liabilities and equity 48,525.50

Profit and loss, 2026

Revenue	0.00
EXPENSES	
Stock purchases	3,820.00
Software subscriptions	335.00
Advertising	2,750.00
Goods from the manufacturer	5,332.00
Travel	156.00
Bank and transfer fees	13.40
Other supplier invoices	3,797.90
Total expenses	**16,204.30**
Result	**-16,204.30**

Invoices, sorted by Claude

Claude chose the account, VAT code and cost centre of each; code checked every choice before it was booked. Claude's own reason under each.

Vastgoed Grachtzijde B.V. **EUR 2,964.50**

2026-10-01 · VG-2026-10

Sorted by Claude 6900 Other supplier invoices · VAT Purchase, 21% (reclaimable) · CC300 Treasury agent (finance)

Office rent for Prinsengracht 412 (invoice VG-2026-10, dated 2026-10-01) is booked to 6900 Other supplier invoices, as no rent account exists in the chart. VAT of EUR 514.50 is exactly 21% of the EUR 2450.00 net, so P21 applies.

Energie Polder N.V. **EUR 225.54**

2026-10-31 · EP-8841207

Sorted by Claude 6900 Other supplier invoices · VAT Purchase, 21% (reclaimable) · CC300 Treasury agent (finance)

Electricity for October 2026 (invoice EP-8841207, net EUR 186.40) is booked to 6900 Other supplier invoices with VAT code P21 (21%), which reproduces the invoice's VAT of EUR 39.14 exactly. No supplier history exists, so the default cost centre CC300 is used.

Waterbedrijf Amstelrand N.V. **EUR 41.97**

2026-10-28 · WA-551903

Sorted by Claude 6900 Other supplier invoices · VAT Purchase, 9% (reclaimable) · CC300 Treasury agent (finance)

Dutch water supply for October 2026 (invoice WA-551903), net EUR 38.50 with 9% VAT of EUR 3.47 coded to P9. Booked to 6900 Other supplier invoices since this supplier has no coding history, on the default cost centre CC300.

Glasvezel Noord B.V. **EUR 83.49**

2026-10-01 · GN-102638

Sorted by Claude 6900 Other supplier invoices · VAT Purchase, 21% (reclaimable) · CC300 Treasury agent (finance)

Invoice GN-102638 for business fibre internet (EUR 69.00 net, 21% VAT of EUR 14.49) is coded to 6900 Other supplier invoices with VAT code P21, which reproduces the invoice's VAT exactly. No earlier invoices from this supplier exist to follow, so the default cost centre CC300 applies.

Rekenwerk Online B.V. **EUR 54.45**

2026-10-02 · RO-26-4471

Sorted by Claude 6100 Software subscriptions · VAT Purchase, 21% (reclaimable) · CC300 Treasury agent (finance)

Rekenwerk Online B.V. invoice RO-26-4471 (EUR 45.00 net, EUR 9.45 VAT at 21%) for accounting software subscription, oktober 2026, is coded to 6100 Software subscriptions with VAT code P21, which reproduces the VAT exactly. No earlier invoices from this supplier exist, so the account follows the line's description.

Groothandel De Haven B.V. **EUR 4,622.20**

2026-10-06 · GDH-77120

Sorted by Claude 5000 Stock purchases · VAT Purchase, 21% (reclaimable) · CC300 Treasury agent (finance)

Both lines are merchandise for resale (tea towels and mugs), booked to purchased stock account 5000 with VAT code P21, which reproduces the invoice's EUR 802.20 VAT exactly at 21%. No coding history exists for this supplier, so the account was chosen by the nature of the goods rather than the default 6200.

Verpakkingshuis Noord B.V. **EUR 740.52**

2026-10-08 · VHN-26-3390

Sorted by Claude 6200 Goods from the manufacturer · VAT Purchase, 21% (reclaimable) · CC300 Treasury agent (finance)

Invoice VHN-26-3390 (net EUR 612.00, VAT EUR 128.52 at 21%) is coded to account 6200 (Goods from the manufacturer) with VAT code P21, which reproduces the invoice's VAT exactly. No supplier history exists, so the default cost centre CC300 applies.

Drukkerij Lindeboom B.V. **EUR 459.80**

2026-10-09 · DL-14522

Sorted by Claude 6200 Goods from the manufacturer · VAT Purchase, 21% (reclaimable) · CC300 Treasury agent (finance)

Printed catalogue run from Drukkerij Lindeboom B.V. (invoice DL-14522, net EUR 380.00) is coded to 6200 Goods from the manufacturer with VAT code P21 at 21%, which reproduces the invoice VAT of EUR 79.80 exactly. No earlier invoices from this supplier exist, so the default cost centre is used.

Boekhandel Het Plein B.V. **EUR 91.56**

2026-10-12 · HP-90317

Sorted by Claude 6900 Other supplier invoices · VAT Purchase, 9% (reclaimable) · CC300 Treasury agent (finance)

Invoice HP-90317 charges 9% VAT of EUR 7.56 on the net EUR 84.00, which matches code P9 exactly. No supplier history exists, so the line goes to account 6900 Other supplier invoices on the default cost centre.

Fietskoerier Mokum B.V. **EUR 188.76**

2026-10-31 · FKM-2026-1088

Sorted by Claude 6300 Travel · VAT Purchase, 21% (reclaimable) · CC300 Treasury agent (finance)

Courier rides for October 2026 (52 rides, invoice FKM-2026-1088) are coded to Travel 6300 with VAT code P21, which reproduces the invoiced 21% VAT of EUR 32.76 exactly. No earlier invoices from this supplier exist, so the account was chosen from the description rather than history.

Accountantskantoor Van Dijk B.V. **EUR 907.50**

2026-10-15 · AVD-26-0412

Sorted by Claude 6900 Other supplier invoices · VAT Purchase, 21% (reclaimable) · CC300 Treasury agent (finance)

Invoice AVD-26-0412 from Accountantskantoor Van Dijk B.V. (EUR 750.00 net, 21% VAT of EUR 157.50, total EUR 907.50) is coded to 6900 Other supplier invoices with VAT code P21, which reproduces the invoice VAT exactly. No earlier invoices from this supplier exist, so the default cost centre CC300 applies.

Schoonmaakbedrijf Glans B.V. **EUR 266.20**

2026-10-31 · SG-6620

Sorted by Claude 6900 Other supplier invoices · VAT Purchase, 21% (reclaimable) · CC300 Treasury agent (finance)

Cleaning of the shop and studio for October 2026 is booked to 6900 Other supplier invoices, as no more specific account fits. The 21% VAT of EUR 46.20 matches code P21 exactly.

Bergtex Textil GmbH **EUR 2,400.00**

2026-10-07 · BTX-2026-34

Sorted by Claude 6200 Goods from the manufacturer · VAT Purchase from another EU country (reverse charge) · CC300 Treasury agent (finance)

Bergtex Textil GmbH invoice BTX-2026-34 for EUR 2400.00 net (linen fabric, 600 m) is booked to 6200 with VAT code PRC_EU, as an intra-EU reverse charge from Germany that carries no VAT. No earlier invoices from this supplier exist, so the account was chosen from the goods description.

Messe Partner Köln GmbH **EUR 1,800.00**

2026-10-14 · MPK-26-1187

Sorted by Claude 6150 Advertising · VAT Purchase from another EU country (reverse charge) · CC300 Treasury agent (finance)

The trade fair stand (EUR 1,800.00 net, no VAT charged) is coded to 6150 Advertising with PRC_EU, as an intra-EU purchase from Germany with the VAT reverse-charged to us. It goes to the default cost centre CC300.

Koffiebranderij Schelde BV **EUR 420.00**

2026-10-16 · KBS-4410

Sorted by Claude 6200 Goods from the manufacturer · VAT Purchase from another EU country (reverse charge) · CC300 Treasury agent (finance)

Coffee beans (EUR 420.00 net, invoice KBS-4410 from a Belgian supplier) are coded to 6200 Goods from the manufacturer, with the intra-EU reverse charge code PRC_EU since the invoice charges no VAT and states the reverse charge. No coding history exists, so the default cost centre CC300 applies.

Atelier Lumière SARL **EUR 1,520.00**

2026-10-20 · AL-2026-209

Sorted by Claude 6200 Goods from the manufacturer · VAT Purchase from another EU country (reverse charge) · CC300 Treasury agent (finance)

Intra-EU purchase of table lamps for resale from Atelier Lumière SARL (invoice AL-2026-209, EUR 1520.00 net, no VAT charged) is coded to account 6200 with the reverse-charge code PRC_EU, since the customer accounts for the VAT. No coding history exists for this supplier.

Shannon Data Tools Ltd **EUR 290.00**

2026-10-01 · SDT-10871

Sorted by Claude 6100 Software subscriptions · VAT Purchase from another EU country (reverse charge) · CC300 Treasury agent (finance)

Shannon Data Tools invoice SDT-10871 for EUR 290.00 is an intra-EU supply with no VAT charged, reverse-charged to us, so PRC_EU applies. The web shop analytics seats are booked to software subscriptions on account 6100 in the default cost centre CC300.

Fjordlys Design AS **EUR 950.00**

2026-10-23 · FD-2026-77

Sorted by Claude 6150 Advertising · VAT Purchase from outside the EU (reverse charge) · CC300 Treasury agent (finance)

Fjordlys Design AS invoice FD-2026-77 (EUR 950.00, no VAT charged) is an outside-EU purchase for product photography, so it is booked to Advertising (6150) under the non-EU reverse-charge code PRC_NONEU. No earlier invoices from this supplier exist to follow, and the default cost centre CC300 applies.

Thames Media Ltd **GBP 600.00**

2026-10-05 · TM-55120

Sorted by Claude 6150 Advertising · VAT Purchase from outside the EU (reverse charge) · CC300 Treasury agent (finance)

Invoice TM-55120 from Thames Media Ltd (UK, outside the EU) charges no VAT on GBP 600.00, so the non-EU reverse charge code PRC_NONEU applies. The social media campaign is booked to Advertising, account 6150, on the default cost centre.

Thames Media Ltd **GBP 240.00**

2026-10-26 · TM-55187

Sorted by Claude 6150 Advertising · VAT Purchase from outside the EU (reverse charge) · CC300 Treasury agent (finance)

Thames Media's GBP 240.00 newsletter design and send (TM-55187, 2026-10-26) is coded to advertising account 6150, as its earlier invoice TM-55120 was. The supplier is outside the EU and charges no VAT, so the non-EU reverse charge code PRC_NONEU applies.

Made by Purser from the ledger of a test company; every figure is read from its run record. Fictional company and suppliers, test money.