



CHARTER ACCOUNTS

APA close-out checklist

A charter-by-charter checklist for captains and pursers, from the first receipt to the final statement.

The APA (Advance Provisioning Allowance) is the charterer's money, paid in advance to cover provisioning and their expenses during the charter. A clean close-out comes from small habits kept every day, not a long night at the end.

YACHT

CHARTER DATES

COMPLETED BY

REVIEWED BY

01 Before the charter

- ☐ APA received in the charter account at least two weeks before the charter
- ☐ Charter spend kept separate from the yacht's own accounts, with its own card and cash
- ☐ Suppliers told to invoice the charter separately
- ☐ Top-up threshold agreed, often 20 to 25% of the opening APA
- ☐ VAT and supplier paperwork ready before provisioning starts

02 Every day of the charter

- ☐ Every receipt coded the day it is spent, charterer or owner
- ☐ Missing receipts chased the same day
- ☐ Running balance updated, including spend already committed
- ☐ Statement ready to print every morning
- ☐ Top-up flagged before the balance reaches the threshold, so the funds clear in time

03 Before the guests leave

- ☐ Every charter invoice settled before the last day
- ☐ Fuel and yacht stock used on charter charged at cost
- ☐ Statement checked by a second person before the captain presents it

04 At handover

- ☐ Captain walks the charterer through the headline numbers
- ☐ Charterer signs the statement, with supporting receipts and a note for any that are missing
- ☐ Final balance agreed: unused APA returned, less a realistic amount held for invoices still to come, or any shortfall paid by the charterer before departure
- ☐ List of provisions bought but not consumed given to the charterer
- ☐ Gratuities left entirely to the charterer, never raised at settlement

05 After the charter

- ☐ Charter records filed with the yacht and kept confidential
- ☐ Owner-side costs and recharges posted to the yacht's accounts

This checklist is a general guide. Where the charter agreement, the charter manager or the yacht's own procedures say otherwise, follow them.

About Soleia Shoreside. We support captains and management companies with charter accounts, crew administration and owner reporting from shore. We review and reconcile; the money stays with the yacht.

Want a second pair of eyes on your next close-out? contact@soleia-collective.com

Sources: MYBA, Guidelines for Charter Yacht Captains & Crew (rev. April 2018, current as listed on myba-association.com, October 2026); Helm, What is an APA?