

Financial Instruments Accounting and Sustainability Reporting for Central Banks

20 – 31 December 2026
Kuwait City (Kuwait)

UK Training

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Ref: 3254813_178612 **Date:** 20 – 31 December 2026 **Location:** Kuwait City (Kuwait) **Fees:** 7600 GBP

Introduction

In a rapidly evolving global financial landscape, central banks are expected to uphold the highest standards of transparency, accountability, and sustainability. Effective financial reporting and sustainability-related disclosures are crucial for maintaining trust and demonstrating compliance with international standards. This 10-day intensive training program is meticulously designed to equip participants with the skills required to apply international accounting standards for financial instruments accounting and sustainability/climate-related reporting specifically tailored for central bank operations.

Course Objectives

By the end of this Financial Instruments and Sustainability Reporting Course, participants will be able to:

- Understand the definition and types of financial instruments and how they are classified and measured in central bank operations.
- Apply impairment requirements for financial assets, including expected credit loss models under IFRS 9.
- Comprehend the accounting treatment of derivatives used in monetary policy and foreign exchange management.
- Understand the concepts of repurchase agreements repos and reverse repos, and their impact on central bank balance sheets.
- Prepare financial reports for financial instruments in accordance with IFRS 7.
- Gain a solid understanding of IFRS S1 principles for sustainability reporting in the financial sector.
- Identify sustainability-related risks and opportunities relevant to central banking mandates.
- Understand the specific climate-related disclosure requirements outlined in IFRS S2.
- Assess the impact of climate-related risks on a central bank's financial position.
- Use sustainability-related disclosures to enhance transparency and accountability in central bank reporting.

Course Outlines

Day 1: Classification and Measurement of Financial Instruments

- Introduction to IFRS 9.
- Definition and types of financial instruments.
- Classification of financial assets and liabilities.
- Measurement principles: Amortized Cost, Fair Value Through Other Comprehensive Income OCI, and Fair Value Through Profit or Loss FVTPL.

A graphic of a chessboard with several chess pieces (king, queen, rook, knight, and pawns) in gold and silver. The text 'UK Training PARTNER' is overlaid on the board.

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Day 2: Impairment Requirements for Financial Assets

- Theoretical foundations of impairment.
- Differentiating between 12-month expected credit losses and lifetime expected credit losses.
- Key considerations for central banks in financial reporting.

Day 3: Accounting for Derivatives

- The role of derivatives in monetary policy and foreign exchange management.
- Accounting principles under IFRS 9 and IFRS 7.
- Overview of hedge accounting and its implications for risk management.

Day 4: Repurchase Agreements Repos and Reverse Repos

- Concept and structure of repos and reverse repos.
- Recognition, measurement, and derecognition principles.
- Impact on central bank balance sheets and financial disclosures.

Day 5: Financial Reporting and Disclosures

- Core financial reporting requirements for financial instruments.
- Disclosures required under IFRS 7.
- Importance of transparency and consistency in central bank financial statements.

Day 6: Introduction to IFRS S1

- Overview of the IFRS S1 framework.
- Purpose and guiding principles of sustainability reporting.
- Importance of information connectivity in sustainability-related financial disclosures.

Day 7: Identifying Sustainability-Related Risks and Opportunities

- Definition and types of ESG Environmental, Social, and Governance risks and opportunities.
- Relevance to central bank strategy and oversight.
- Integration of sustainability considerations into risk management.

Day 8: IFRS S2 - Climate-Related Disclosures

- Structure and components of IFRS S2.
- The four key pillars: Governance, Strategy, Risk Management, and Metrics.
- Integration with other sustainability reporting requirements.

Day 9: Financial Impact of Climate Risks

- Financial implications of climate-related exposures.
- Assessing how climate risk affects central bank financial statements.
- Implementing climate resilience strategies in financial planning.

Day 10: Disclosure for Transparency and Accountability

- Enhancing stakeholder communication through transparent disclosures.
- Ensuring consistency and comparability in financial reports.
- Final summary and key takeaways, highlighting the role of transparency in central bank governance.

Why Attend this Course: Wins & Losses!

- Master International Standards: Gain expertise in IFRS 9, IFRS S1, and IFRS S2, ensuring compliance with global best practices.
- Enhance Financial Reporting Skills: Learn to classify, measure, and report financial instruments accurately and effectively.
- Boost Sustainability Reporting: Understand how sustainability reporting enhances transparency and accountability in central banking.
- Prepare for Climate-Related Risks: Equip yourself with the skills to assess climate risks and understand their financial impact.
- Increase Organizational Trust: Develop clear, transparent financial reports that strengthen stakeholder confidence.

Conclusion

By the end of this course, participants will be equipped with the skills and knowledge to effectively apply international accounting standards in financial instruments accounting and sustainability-related disclosures. They will be prepared to lead initiatives that enhance transparency, accountability, and sustainability in central banking operations, ensuring compliance with global reporting standards and fostering long-term financial stability.

Enroll now to master financial instruments accounting, enhance your expertise in sustainability reporting, and drive impactful change in central banking governance.

A graphic of a chessboard with several pawns. In the foreground, a gold king piece stands prominently. Behind it, a silver pawn and a gold pawn are visible. The background shows concentric circles emanating from the center of the board.

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