

# Financial Instruments Accounting and Sustainability Reporting for Central Banks

*Kigali (Rwanda)*

*8 - 19 December 2025*

UK Training

# PARTNER



# Financial Instruments Accounting and Sustainability Reporting for Central Banks

Code: FA28 From: 8 - 19 December 2025 City: Kigali (Rwanda) Fees: 5600 Pound

## 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.

### 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.

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### 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.

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## 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 chess pieces. A large gold king piece is prominent in the foreground, with a silver pawn and a silver knight behind it. The board has a checkered pattern, and there are concentric circles in the background.

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