

Financial Instruments Sustainability Reporting and Climate Risk Disclosures for Central Banks

Cape Town (South Africa)

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UK Training

PARTNER



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Introduction

Central banks play a critical role in maintaining financial stability, managing reserves, supervising financial institutions, and ensuring public accountability. As financial reporting requirements continue to evolve, central banks must not only comply with traditional accounting standards but also address emerging sustainability and climate-related disclosure obligations.

This comprehensive course provides participants with a practical understanding of financial instruments accounting under IFRS 9, including classification, measurement, impairment, and risk disclosures. It also explores the sustainability reporting requirements introduced through IFRS S1 and the climate-related disclosure framework established by IFRS S2.

Participants will learn how sustainability and climate-related risks affect financial reporting, reserve management, investment portfolios, supervisory activities, and policy decision-making. The program combines financial reporting principles with sustainability reporting practices to help central banks strengthen transparency, regulatory compliance, and institutional resilience.

Course Objectives

By the end of this course, participants will be able to:

- ▣ Understand the role of central banks in financial reporting and public accountability.
- ▣ Apply IFRS 9 requirements for financial instruments classification and measurement.
- ▣ Analyze the impact of business models and cash flow characteristics on asset classification.
- ▣ Apply fair value and amortized cost measurement methodologies.
- ▣ Understand and implement the Expected Credit Loss ECL model.
- ▣ Evaluate liquidity, market, and credit risk disclosure requirements.
- ▣ Interpret IFRS S1 sustainability-related disclosure requirements.
- ▣ Apply IFRS S2 climate-related disclosure standards.
- ▣ Integrate ESG and climate-related risks into financial reporting frameworks.
- ▣ Develop integrated reporting systems that combine financial and sustainability information.
- ▣ Enhance governance, transparency, and disclosure quality within central banks.
- ▣ Build practical implementation roadmaps aligned with international standards.

Course Outlines

Day 1: Financial Reporting Framework and Financial Instruments in Central Banks

- ▣ Role of central banks in financial stability, reserve management, and institutional transparency.
- ▣ Relationship between financial reporting, monetary policy, and public accountability.
- ▣ Overview of the IFRS framework and the role of the IASB and ISSB.
- ▣ Introduction to financial instruments commonly used by central banks.

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- ▣ Recognition and derecognition principles for financial instruments.
- ▣ Classification of financial assets under IFRS 9.
- ▣ Business model assessment and its impact on classification decisions.
- ▣ Solely Payments of Principal and Interest SPPI assessment.
- ▣ Categories of financial assets and liabilities.
- ▣ Practical application on classifying central bank investment portfolios.

Day 2: Measurement, Valuation, and Impairment of Financial Instruments

- ▣ Initial recognition and measurement of financial instruments.
- ▣ Subsequent measurement requirements under IFRS 9.
- ▣ Amortized cost methodology and effective interest rate calculations.
- ▣ Fair value measurement principles and valuation techniques.
- ▣ Fair value hierarchy and Level 1, Level 2, and Level 3 inputs.
- ▣ Expected Credit Loss ECL framework overview.
- ▣ Stage 1, Stage 2, and Stage 3 impairment model.
- ▣ Forward-looking information and macroeconomic indicators.
- ▣ Assessing sovereign exposures and credit risk concentrations.
- ▣ Practical case study on valuation and impairment assessment.

Day 3: Financial Instrument Disclosures and IFRS S1 Sustainability Reporting

- ▣ IFRS disclosure requirements for financial instruments.
- ▣ Liquidity risk reporting and funding risk analysis.
- ▣ Market risk disclosures and sensitivity analysis.
- ▣ Credit risk disclosures and asset quality reporting.
- ▣ Governance and transparency considerations in financial reporting.
- ▣ Introduction to IFRS S1 sustainability-related disclosures.
- ▣ Objectives and scope of sustainability-related financial information.
- ▣ Role of the ISSB in sustainability reporting standards.
- ▣ Governance, accountability, and materiality assessment.
- ▣ Practical application on identifying material sustainability information for central banks.

Day 4: IFRS S2 Climate-related Disclosures and ESG Integration

- ▣ Overview and objectives of IFRS S2.
- ▣ Climate-related risks and opportunities in financial institutions.
- ▣ Physical risks and transition risks.
- ▣ Climate scenario analysis and stress testing methodologies.
- ▣ Climate governance and strategic oversight responsibilities.
- ▣ Climate-related impacts on reserve management and investment portfolios.
- ▣ Integrating ESG factors into financial risk models.
- ▣ Incorporating climate considerations into supervisory frameworks.
- ▣ Preparing climate-related disclosures aligned with international standards.
- ▣ Case study on climate disclosure preparation for a central bank.

Day 5: Integrated Reporting, Regulatory Developments, and Implementation Roadmap

- ▣ Connecting financial reporting with sustainability and climate-related disclosures.

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- ▣ Integrating financial and non-financial data within reporting systems.
- ▣ Data quality, governance, and reporting controls.
- ▣ Assurance considerations for sustainability information.
- ▣ Global regulatory developments in sustainability reporting.
- ▣ Alignment with ISSB standards and international best practices.
- ▣ Climate-related supervisory and policy implications for central banks.
- ▣ Common implementation challenges and practical solutions.
- ▣ Building an integrated reporting framework for central banks.
- ▣ Developing a strategic roadmap for IFRS 9, IFRS S1, and IFRS S2 implementation.

Why Attend This Course? Wins & Losses!

- ▣ Strengthen expertise in financial instruments accounting within central banks.
- ▣ Enhance understanding of IFRS 9 classification, measurement, and impairment requirements.
- ▣ Improve risk disclosure and transparency practices.
- ▣ Gain practical knowledge of IFRS S1 and IFRS S2 requirements.
- ▣ Integrate climate-related risks into financial reporting and governance frameworks.
- ▣ Support compliance with evolving international disclosure standards.
- ▣ Improve reporting quality and institutional accountability.
- ▣ Develop practical implementation strategies for sustainability reporting.
- ▣ Enhance decision-making through integrated financial and sustainability information.
- ▣ Build organizational readiness for future regulatory and reporting expectations.

Conclusion

The growing importance of sustainability and climate-related risks requires central banks to expand traditional financial reporting practices and adopt more integrated disclosure frameworks. This course provides participants with the knowledge and practical tools necessary to apply IFRS 9, IFRS S1, and IFRS S2 requirements while strengthening transparency, governance, and regulatory compliance.

Through practical examples, case studies, and implementation-focused discussions, participants will gain the capability to build reporting systems that connect financial performance, sustainability considerations, and climate-related risks, supporting informed decision-making and long-term institutional resilience.

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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