JUPITER PRIME

Consulting • Training • Advisory

جوبيتر برايم للاستشارات والتدريب

COURSE BROCHURE

Treasury Exposure Reporting and Hedge Disclosure Training Course

13 – 24 September 2027
Munich

Treasury Exposure Reporting and Hedge Disclosure Training Course

Ref: 2630_100013 **Date:** 13 – 24 September 2027 **Location:** Munich **Fees:** 9500 GBP

Treasury Exposure Reporting and Hedge Disclosure is a 2-week training course for treasurers, financial controllers and finance managers who build a treasury risk policy with its reporting packs. Volatile funding markets, sharper investor scrutiny and tighter audit expectations mean exposure figures and hedge notes now shape board confidence as much as the hedges themselves. Jupiter Prime Training presents Treasury Exposure Reporting and Hedge Disclosure as a discipline that links the dealing desk to the published accounts.

Why Treasury Exposure Reporting and Hedge Disclosure Matters Now

Three forces shape this subject today. Lenders and investors read financial instrument notes closely and ask how liquidity, interest rate and currency positions could move earnings. Audit committees want hedge relationships documented before trades are booked, not reconstructed at year end. Treasury systems now produce exposure data daily, so boards expect sharper, more frequent reporting. An organisation that reports exposures clearly keeps its hedge results out of earnings surprises and funds itself on better terms; one that reports poorly faces restated notes, qualified opinions and lost credibility with lenders. The course rests on the applicable financial reporting standards for financial instruments, described in general terms.

Who Gains Most from Treasury Exposure Reporting and Hedge Disclosure

- Treasury heads who set hedge ratios, counterparty limits and funding headroom
- Financial controllers who sign off instrument notes and hedge reserve movements
- Finance managers who consolidate subsidiary exposures into group reporting
- Risk officers who monitor limit breaches and stress results for the board
- Internal auditors who test hedge documentation and effectiveness evidence

A group finance function gains most when its treasurer, controller and consolidation lead attend together and agree one exposure language.

Treasury Exposure Reporting and Hedge Disclosure Capabilities

Participants move from raw position data to exposure reports and disclosure notes that a board and an auditor can rely on.

- Calculate liquidity gaps, repricing gaps and net currency positions — informing funding and hedge timing decisions
- Design hedge documentation that links each instrument to a hedged item — serving audit committee sign-off
- Test hedge effectiveness and measure ineffectiveness — guiding what reaches the income statement
- Build sensitivity and maturity disclosures for financial instrument notes — serving lenders and investors
- Specify exposure limits, triggers and escalation routes — supporting the board's risk appetite
- Communicate exposure results in a monthly reporting pack — serving the chief financial officer and the board

Key Treasury Exposure Reporting and Hedge Disclosure Terms

- Repricing Gap — the difference between assets and liabilities whose interest rates reset within a given time band.
- Net Open Position — the currency amount left unhedged after offsetting receivables, payables and existing hedging instruments.
- Hedge Designation — the formal record naming the hedging instrument, hedged item, risk hedged and the hedge ratio at inception.
- Hedge Ineffectiveness — the portion of a hedge's gain or loss that does not offset the hedged item and reaches profit or loss.
- Cash Flow Hedge Reserve — the equity account holding effective hedge gains and losses until the hedged cash flow affects earnings.
- Sensitivity Disclosure — a note showing how profit or equity would change under a reasonably possible shift in a market rate.

Treasury Exposure Reporting and Hedge Disclosure Day by Day

Day 1: Exposure Landscape and Reporting Duties

- Exposure Inventory By Entity — Which Positions Enter Group Reporting
- Treasury Mandate And Delegated Authorities — Who Approves Hedges And Limits
- Board Risk Appetite Statement — Tolerance For Earnings And Cash Volatility
- Reporting Calendar And Data Owners — Timeliness Of Monthly Exposure Packs
- Stakeholder Map For Disclosures — Lender, Investor And Auditor Expectations

Day 2: Liquidity Exposure Measurement

- Cash Flow Forecast Bands — Funding Headroom Across Short And Medium Horizons
- Contractual Maturity Ladder — Gaps Between Inflows And Outflows
- Committed Facility Headroom Tracker — When To Draw Or Extend Lines
- Covenant Compliance Schedule — Early Warning Of Breach Risk
- Liquidity Stress Scenarios — Size Of Contingency Funding Buffer

Day 3: Interest Rate Exposure Measurement

- Repricing Gap Table — Fixed Versus Floating Debt Mix Targets
- Earnings Sensitivity To Rate Shifts — Tolerance For Interest Cost Swings
- Duration Of Debt Portfolio — Refinancing Timing And Tenor Choices
- Swap And Cap Valuation Inputs — Reliability Of Fair Value Figures
- Benchmark Rate Transition Clauses — Contract Amendments And Valuation Effects

Day 4: Currency Exposure Measurement

- Transaction Exposure Register — Hedge Coverage Of Forecast Sales And Purchases
- Translation Exposure Of Subsidiaries — Equity Volatility From Consolidation
- Net Open Position Report — Daily Limit Monitoring By Currency
- Natural Offset And Netting Centre — Reducing External Hedge Volume
- Forward Point And Option Premium Analysis — Cost Of Hedging Choices

Day 5: Hedge Strategy and Instrument Selection

- Hedge Ratio And Layering Approach — Coverage Over Rolling Horizons
- Forwards, Swaps And Options Compared — Instrument Fit For Each Exposure
- Counterparty Credit Limits — Spreading Bank Concentration Risk
- Collateral And Margin Arrangements — Liquidity Drain From Hedging
- Hedge Strategy Memo — Approval Before Execution

Day 6: Hedge Accounting Documentation

- Hedge Designation File — Linking Instrument, Hedged Item And Risk
- Cash Flow, Fair Value And Net Investment Hedges — Choosing The Right Model
- Highly Probable Forecast Evidence — Supporting Forecast Transaction Hedges
- Economic Relationship Assessment — Qualifying At Inception
- Rebalancing And Discontinuation Records — Handling Changed Hedge Ratios

Day 7: Effectiveness Testing and Measurement

- Critical Terms Match Check — When Qualitative Testing Suffices
- Hypothetical Derivative Method — Measuring Ineffectiveness Reliably
- Regression And Dollar Offset Tests — Evidence For Complex Hedges
- Credit Valuation Adjustment Effects — Sources Of Hedge Mismatch
- Cash Flow Hedge Reserve Roll-Forward — Reclassification To Profit Or Loss

Day 8: Financial Instrument Disclosures

- Instrument Classification Table — Measurement Basis Shown In Notes
- Fair Value Hierarchy Levels — Transparency Of Valuation Inputs
- Sensitivity Disclosure Tables — Effect Of Reasonably Possible Rate Moves
- Maturity Analysis Of Liabilities — Liquidity Note For Lenders
- Hedge Accounting Note Narrative — Explaining Strategy And Results

Day 9: Controls, Assurance and Board Reporting

- Segregation Of Dealing And Confirmation — Fraud And Error Prevention
- Exposure Data Reconciliation — Agreeing Treasury System To Ledger
- Limit Breach Escalation Log — Timely Board And Committee Notice
- Audit Evidence Folder For Hedges — Smoother Year-End Review
- Board Exposure Dashboard — Concise Messages For Directors

Day 10: Practising the Treasury Risk Policy and Reporting Pack

- Group Exposure Profile Assembly — Applying Liquidity, Rate And Currency Measures
- Hedge Documentation Sample Review — Applying Designation And Testing Methods
- Draft Instrument Note Peer Critique — Applying Disclosure Tables
- Policy Limits And Escalation Rules — Matching The Board's Appetite
- Treasury Risk Policy And Reporting Pack — Final Version For Approval

Applying Treasury Exposure Reporting and Hedge Disclosure After the Course

- Lead a reconciliation of the treasury system exposure report to the general ledger and close any gaps before the next month end.
- Rebuild the hedge designation files for the largest open hedges and run a first effectiveness test using the hypothetical derivative method.

Treasury Exposure Reporting and Hedge Disclosure Questions FAQ

What is Treasury Exposure Reporting and Hedge Disclosure and why does it matter now?

It is the discipline of measuring liquidity, interest rate and currency exposures and explaining hedges in the accounts. It matters now because lenders, investors and auditors read instrument notes closely, and weak reporting quickly damages funding terms and audit outcomes.

Which roles gain most from Treasury Exposure Reporting and Hedge Disclosure?

Treasurers, financial controllers and finance managers gain most. Risk officers and internal auditors who review hedges also benefit, especially when they attend with the treasury and consolidation staff who prepare the figures.

How does Treasury Exposure Reporting and Hedge Disclosure differ from a general treasury or cash management course?

It focuses on reporting and disclosure rather than daily cash operations. A cash management course covers pooling and payments; here you measure exposures, document hedges, test effectiveness and write the notes and board packs that explain them.

What do you bring back from Treasury Exposure Reporting and Hedge Disclosure?

You bring back a draft treasury risk policy with reporting packs. It sets exposure limits, hedge rules and escalation routes, and includes templates for monthly exposure reports and year-end instrument disclosures.

Treasury Exposure Reporting and Hedge Disclosure: The Way Forward

The treasury risk policy and reporting pack first informs how much of each exposure the organisation hedges and which hedges qualify for hedge accounting. Treasurers, controllers and audit committees use it every month. After its first year-end cycle, revisit the sensitivity ranges and limit levels against actual market moves, and decide whether the hedge ratios still match the board's appetite.