INDEPENDENT POLICE COMPLAINTS COMMISSION

ANNUAL REPORT FOR FINANCIAL YEAR 2024-2025

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OVERVIEW

The Independent Police Complaints Commission (IPCC) has been established under section 3 of the Independent Police Complaints Commission Act 2016 (Act No.14 of 2016) and became operational as from 09 April 2018. The IPCC is located at Level 4, Emmanuel Anquetil Building, Cnr Sir Seewoosagur Ramgoolam and Pope Hennessy Streets, Port Louis.

The Independent Police Complaints Commission is a body corporate, which is not, in the discharge of its function and exercise of its powers, subject to the direction or control of any person or authority, as per section 3(1)(b) of the IPCC Act 2016.

Prior to the setting up of the IPCC, complaints against the Police were being dealt with the Police Complaints Division of the National Human Rights Commission.

The Independent Police Complaints Commission is an Extra Budgetary Unit in the Estimates of the Prime Minister's Office. The Recurrent and Capital expenses of the IPCC are met from grants provided by the Prime Minister's Office.

The Independent Police Complaints Commission is composed of a Chairperson and two Members who are appointed by the President of the Republic of Mauritius, on the advice tendered to him by the Prime Minister, after consultation with the Leader of the Opposition, in line with section 3(3) and section 3(5) of the IPCC Act 2016,.

The Commission is vested, *inter alia*, with powers to investigate into any complaint made by any person or on his behalf against any act, conduct or omission of a Police in the discharge of his functions – other than a complaint of an act of corruption or a money laundering offence. The Commission is also empowered to investigate into the cause of death of a person who died whilst the latter was in police custody or as a result of police action. It investigates into complaints objectively, without any interference, fear or favour. The IPCC also promotes better relations between the public and the Police.

The Annual Report for the financial year 2024-2025, prepared by the Commission, containing, *inter alia*, statement of accounts on the operation of the IPCC, the report on performance, the Corporate Governance Report and the strategic direction, as per the Statutory Bodies (Account and Audit) Act.

STATEMENT OF THE CHAIRPERSON

I am pleased to present the Annual Report of the Independent Police Complaints Commission for the financial year 2024–2025.

Over the past year, the Commission remained steadfast in its mandate to ensure accountability in policing and to safeguard the rights of all citizens. Our commitment to impartiality, professionalism, and service to the public continued to guide our activities and strengthen confidence in our work.

During the period under reference, the Commission pursued investigations with diligence and impartiality. Complaints were handled with fairness, and every effort was made to conclude cases in a timely manner. Our proven procedures, combined with the dedication of the investigation team, enabled us to complete a significant number of inquiries, including several complex matters. The Commission also maintained its practice of referring appropriate cases to the Office of the Director of Public Prosecutions and, where warranted, lodging cases before the Courts. Conciliation meetings of the Commission again proved to be an effective means of resolving minor complaints, contributing towards better understanding between the public and the Police.

The Commission has continued to engage with its stakeholders through sensitisation and awareness sessions, reaffirming the importance of ethical conduct and respect for human rights within the police service. These initiatives, along with our investigative work, aimed at fostering public confidence in policing and promoting a culture of accountability.

As we close another year of service, I wish to express my heartfelt appreciation to the Members and staff of the Commission for their unwavering dedication and professionalism. Their efforts have been instrumental in meeting the expectations of the public and in advancing the objectives of the IPCC. I also extend my gratitude to all our stakeholders for their collaboration and support.

With renewed commitment, the Commission looks forward to building on the progress achieved so far and to further strengthening its role as an independent and trusted institution.

Mrs Deviyanee BEESOONDOYAL, G.C.S.K.

Chairperson

PART I

ABOUT THE COMMISSION

1.0 ABOUT THE COMMISSION

1.1 Vision

To enhance public confidence in the police complaints system.

1.2 Mission

To aim at seeking the truth and holding the police to account for any wrongdoing.

1.3 Functions of the Commission

In accordance with section 4 of the Independent Police Complaints Commission Act 2016, the Commission carries out the following functions, without prejudice to the jurisdiction of the Courts or the powers conferred on the Director of Public Prosecutions, the Ombudsman or the Disciplined Forces Service Commission:

- investigates into any complaint made by any person or on his behalf against any act, conduct or omission of a police officer in the discharge of his functions, other than a complaint of an act of corruption or a money laundering offence
- investigates into the cause of death of a person who died whilst the person was in police custody or as a result of police action
- advises on ways of addressing and eliminating any police misconduct
- promotes better relations between the public and the Police

2.0 COMPOSITION OF THE COMMISSION

Chairperson	Mrs Deviyanee BEESOONDOYAL, G.C.S.K.
Member	Mr Phalraj SERVANSINGH
Member	Mr Viranand RAMCHURN

(By virtue of section 3(5) of the IPCC Act 2016, the Chairperson and the Members "shall be appointed by the President, acting on the advice of the Prime Minister after consultation with the Leader of the Opposition")

3.0 POWERS OF THE COMMISSION

As per section 5 of the IPCC Act 2016, the Commission may, in the discharge of its functions:

a) summon any person to appear before it on such date and at such time as may be specified in the summons, or require any person in writing –

   (i) to answer any question or provide any information which the Commission considers necessary in connection with any investigation;

   (ii) to produce any article, or any book, record, accounts, report, data, stored electronically or otherwise, or any other document;

   (iii) to verify, or otherwise ascertain by oral examination of the person making the complaint, any fact, matter or document relating to a complaint;

b) visit any police station, prison or other place of detention for the purpose of an investigation under the IPCC Act 2016; and

c) where it considers appropriate, work in cooperation or consultation with any person or body, whether public or private.

As per section 10(2)(a) of the IPCC Act 2016, the Commission shall not investigate into a complaint unless it is made within one year from the day on which the complainant first had notice of the matter alleged in the complaint.

As per section 10(2)(b) of the IPCC Act 2016, the Commission may investigate into a complaint made after the timeframe of one year if it considers that there are special circumstances which make it proper to do so.

As per section 10(4) of the IPCC Act 2016, the Commission may, in considering whether or not to conduct, continue or discontinue an investigation, have regard to such matters as it considers appropriate, including whether or not in its view:

- the complaint may not, in the first place, be resolved through conciliation;
- the subject matter of the investigation is trivial; or
- the complaint is frivolous, vexatious or not made in good faith.

4.0 PROCEDURE OF LODGING COMPLAINTS

- A person may call personally at the Independent Police Complaints Commission to make his complaint, which is recorded in the Complaints Book. Detailed statements are then recorded from him as well as from his witness(es), if any. The complaint may be recorded in Creole, French or English.

- A person may also make a declaration at a Police Station, which shall forthwith forward the complaint to the Commissioner of Police. The latter shall, within two days from receipt of the complaint, forward to the Secretary of the Independent Police Complaints Commission, a copy of the complaint, for investigation. The Commissioner of Police shall not investigate further into the complaint.

- A person may also make a complaint online on the website of the Independent Police Complaints Commission. The online complaint is followed by a written statement to be made by the complainant.

5.0 OUTCOME OF INVESTIGATION

According to section 16 of the Independent Police Complaints Commission Act 2016, on completion of an investigation, the Commission shall make an assessment and form an opinion as to whether or not the subject matter of a complaint has or may have occurred and may, where appropriate, refer the matter to the following persons/institutions:

- the Director of Public Prosecutions, with a recommendation that the police officer be prosecuted for a criminal offence
- the Disciplined Forces Service Commission, with a recommendation that disciplinary proceedings, or such other action as the Commission considers desirable, be taken against the police officer
- the Attorney-General, with a recommendation that the complainant or his representative be paid such compensation or granted such relief as the Attorney-General may deem appropriate

PART II

STAFF OF THE COMMISSION

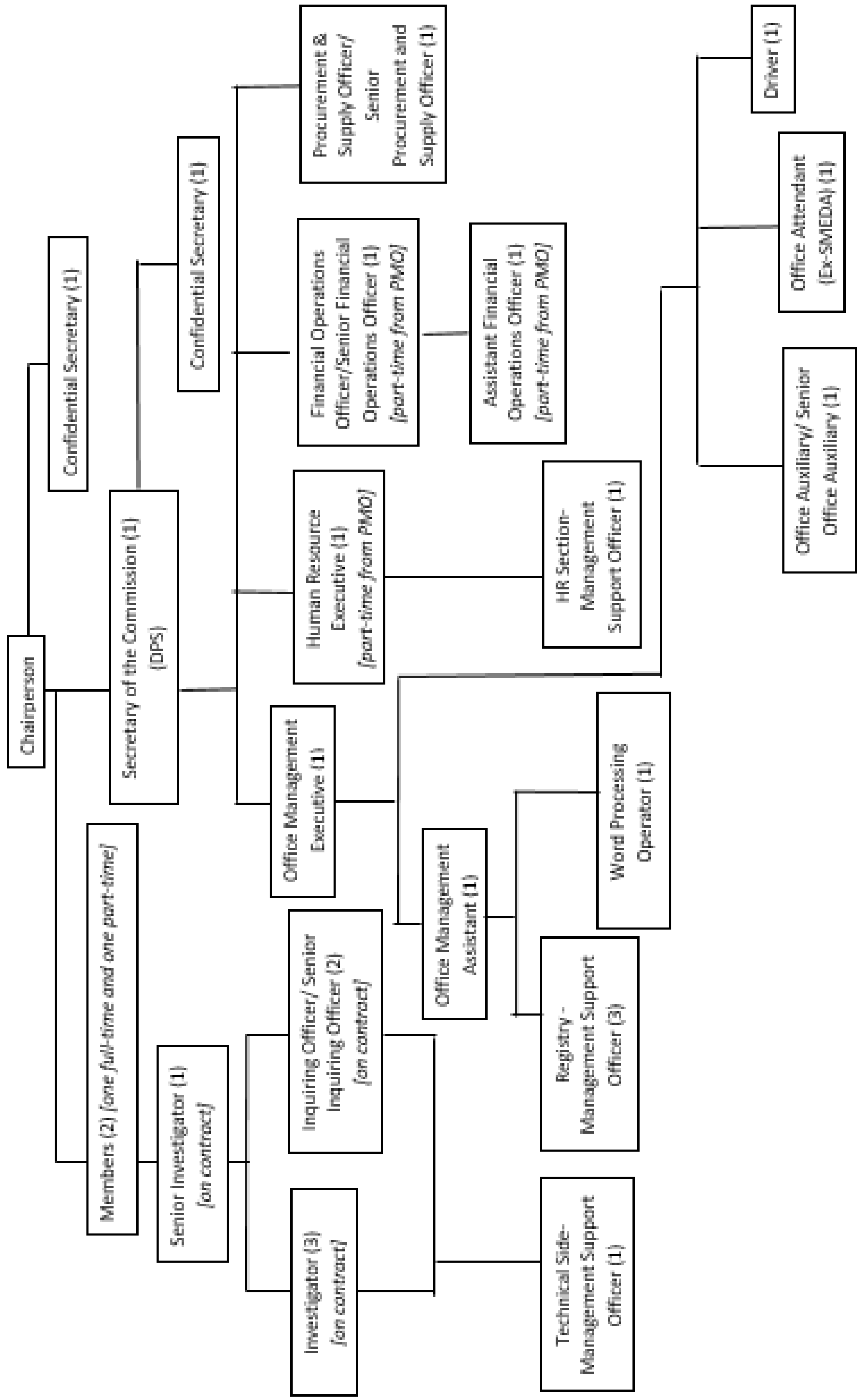
6.0 STAFF OF THE COMMISSION

6.1 Staffing at the Commission

During the financial year 2024-2025, a total of 24 staff members as mentioned below had worked at the Independent Police Complaints Commission.

SN	Grade	No. in post
1.	Secretary to the Commission	1
2.	Office Management Executive	1
3.	Procurement and Supply Officer/ Senior Procurement and Supply Officer	1
4.	Human Resource Executive (on a part time basis)	1
5.	Ag. Financial Operations Officer/ Senior Financial Operations Officer (on a part time basis)	1
6.	Office Management Assistant	1
7.	Confidential Secretary	2
8.	Assistant Financial Operations Officer (On a part time basis)	1
9.	Management Support Officer	5
10.	Word Processing Operator	1
11.	Office Attendant (EX-SMEDA)	1
12.	Office Auxiliary/ Senior Office Auxiliary	1
13.	Driver	1
14.	Senior Investigator	1
15.	Investigators	3
16.	Inquiring Officer/ Senior Inquiring Officer	2
	TOTAL	24

ORGANISATION CHART
INDEPENDENT POLICE COMPLAINTS COMMISSION



6.2 Gender Distribution

Staff in Post as at 30 June 2025 (excluding officers performing on a part-time basis)	Number	Male	Female
Top Management	2	1	1
Middle Management	2	1	1
Supporting Staff	20	9	11
TOTAL	**24**	**11**	**13**

PART III

REPORT ON PERFORMANCE

7.0 REPORT ON PERFORMANCE

7.1 Statistics

Since its setting up on 09 April 2018 and as at 30 June 2025, the Independent Police Complaints Commission has registered **4,923** complaints, out of which **2,007** complaints are still under investigation, **78** complaints are awaiting Court determination and **2,838** cases have been completed as follows:

- **2,014** complaints have been disposed of after investigation, in line with section 10(4) of IPCC Act 2016

- **513** complaints have been withdrawn by complainants

- **250** complaints have been settled by conciliation meetings conducted by the Commission

- **53** complaints have been referred to the Director of Public Prosecutions (DPP) for advice for prosecution, out of which, 19 complaints have been lodged in Court (18 cases are still pending at the level of Court and one case has been dismissed), the DPP advised no further action in 2 cases and 32 cases are still pending at the level of DPP

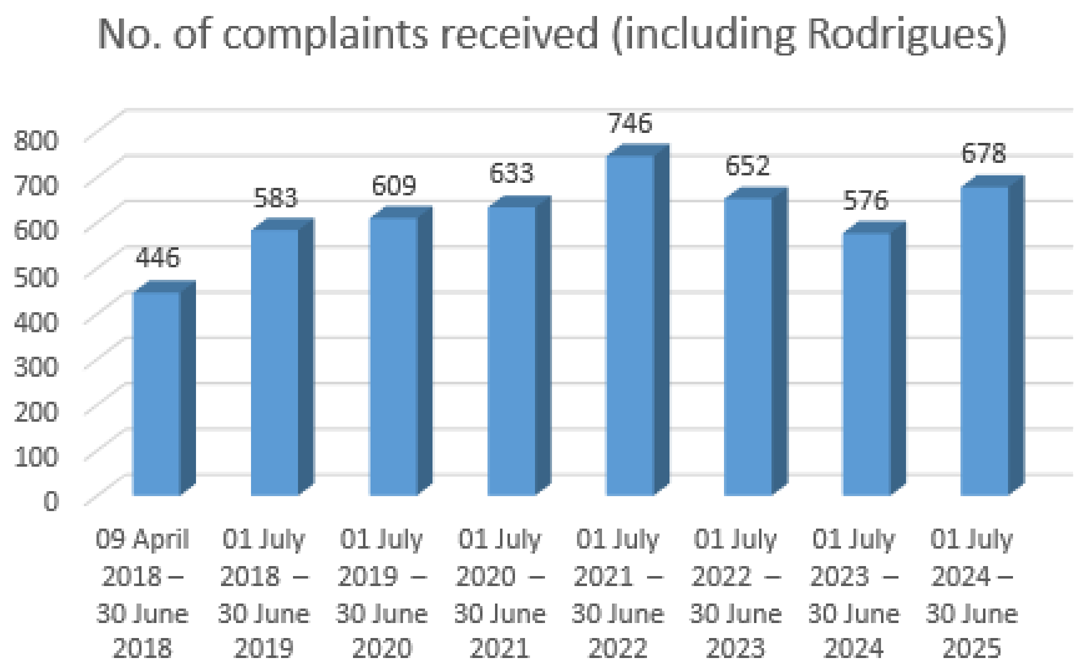
- **8** complaints have been referred to the Disciplined Forces Service Commission for disciplinary action to be initiated against police officers.

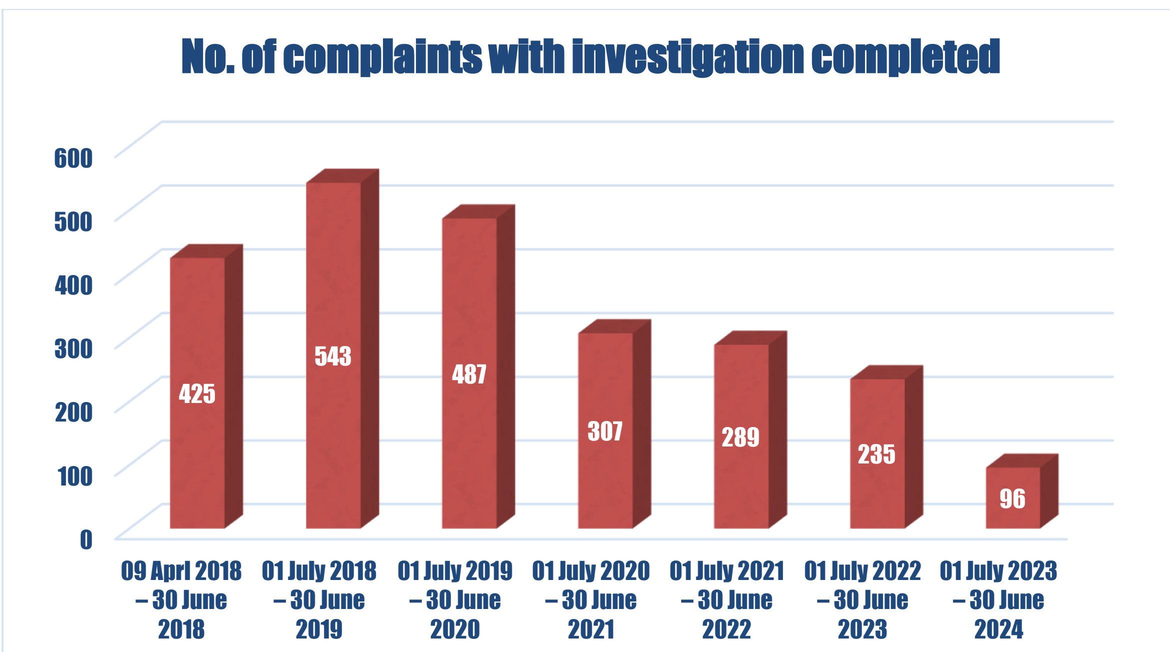
7.2 Statistics by Financial Year

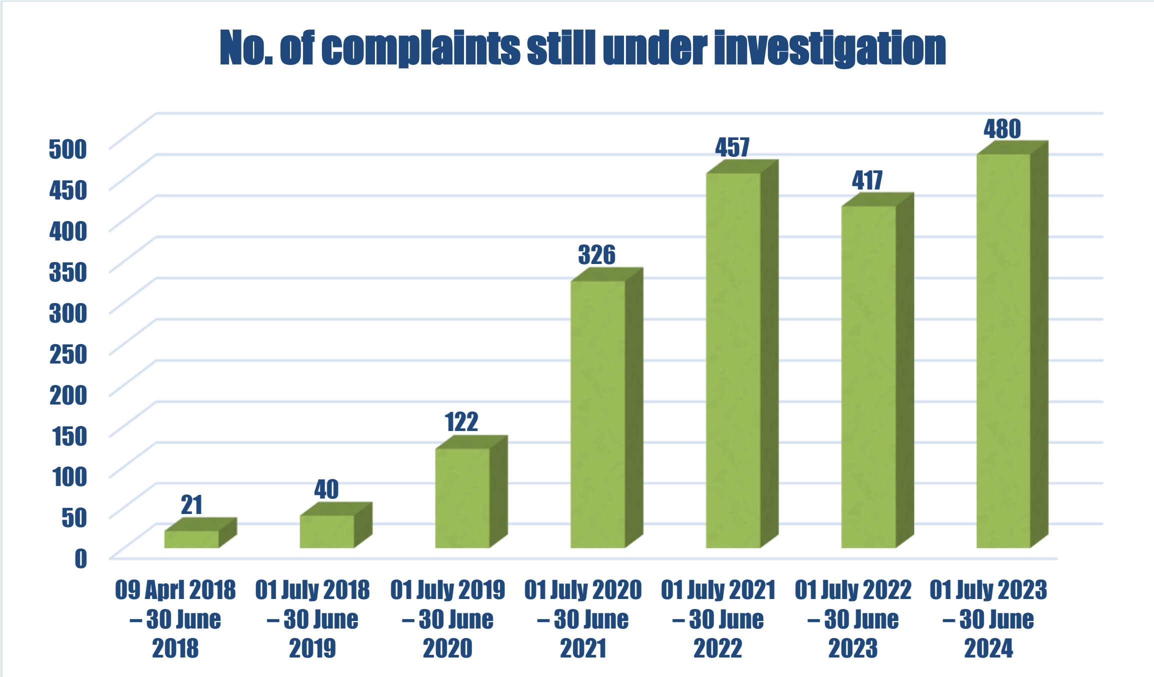
The IPCC investigated into a total of **4,923** complaints from its setting up on 09 April 2018 to 30 June 2025 including 277 files carried forward from the Police Complaints Division of the National Human Rights Commission. The status on the respective complaints received annually is as mentioned hereunder:

Period	No. of complaints received (including Rodrigues)	No. of complaints with investigation completed	No. of complaints still under investigation
09 April 2018 – 30 June 2018	446	433	13
01 July 2018 – 30 June 2019	583	555	28
01 July 2019 – 30 June 2020	609	516	93
01 July 2020 – 30 June 2021	633	375	258
01 July 2021 – 30 June 2022	746	406	340
01 July 2022 – 30 June 2023	652	290	362
01 July 2023 – 30 June 2024	576	185	391
01 July 2024 – 30 June 2025	678	78	600
TOTAL	**4,923**	**2,838**	**2,085**

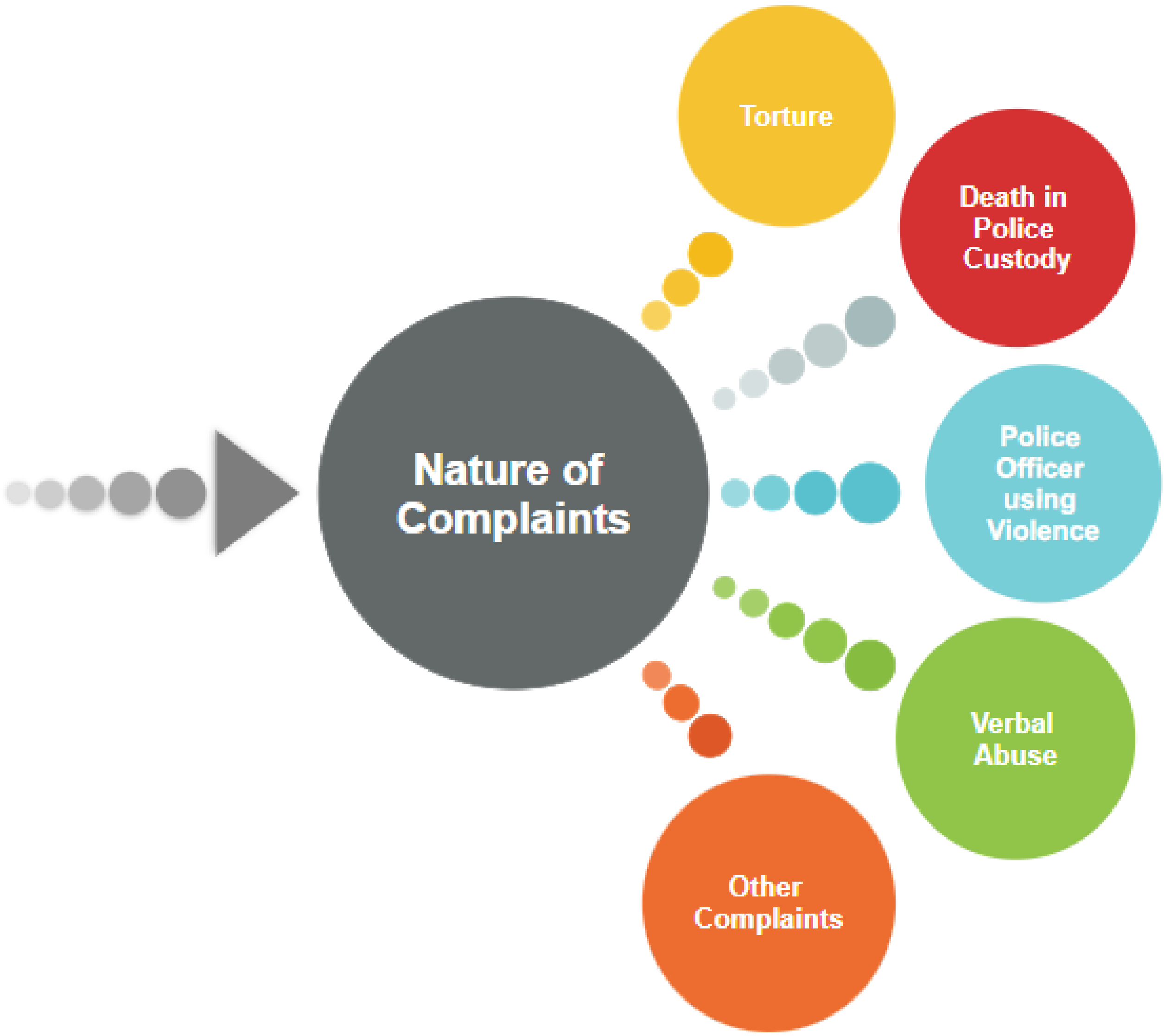
Note: The figures include the outstanding complaints taken over from the Police Complaints Division of the National Human Rights Commission


No. of complaints received (including Rodrigues)
800
700
600
500
400
300
200
100
0
446
583
609
633
746
652
576
678
09 April 2018 – 30 June 2018
01 July 2018 – 30 June 2019
01 July 2019 – 30 June 2020
01 July 2020 – 30 June 2021
01 July 2021 – 30 June 2022
01 July 2022 – 30 June 2023
01 July 2023 – 30 June 2024
01 July 2024 – 30 June 2025


No. of complaints with investigation completed
600
500
400
300
200
100
0
425
543
487
307
289
235
96
09 April 2018 – 30 June 2018
01 July 2018 – 30 June 2019
01 July 2019 – 30 June 2020
01 July 2020 – 30 June 2021
01 July 2021 – 30 June 2022
01 July 2022 – 30 June 2023
01 July 2023 – 30 June 2024


No. of complaints still under investigation
500
450
400
350
300
250
200
150
100
50
0
21
40
122
326
457
417
480
09 April 2018 – 30 June 2018
01 July 2018 – 30 June 2019
01 July 2019 – 30 June 2020
01 July 2020 – 30 June 2021
01 July 2021 – 30 June 2022
01 July 2022 – 30 June 2023
01 July 2023 – 30 June 2024

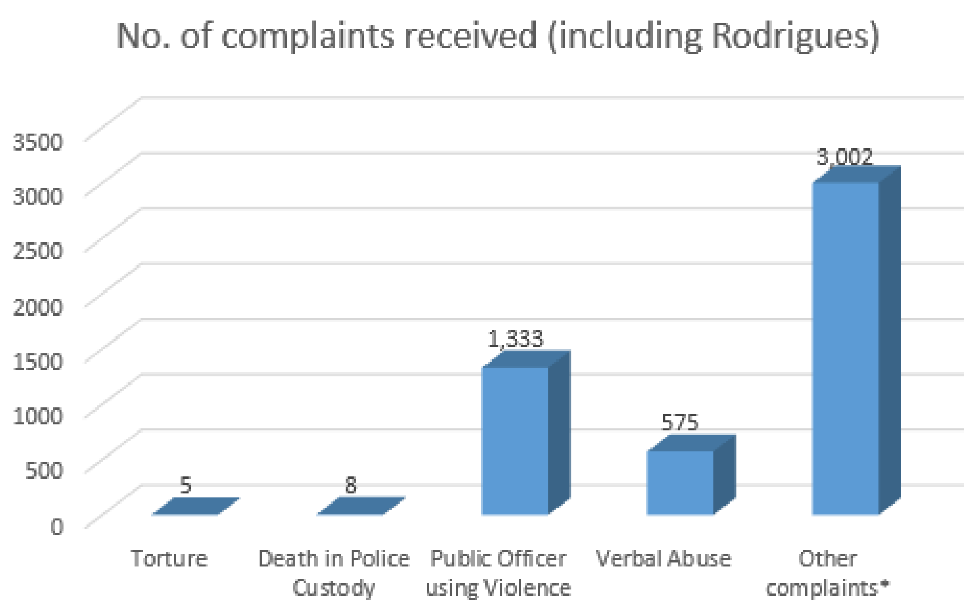
7.3 Statistics by Nature of Complaints

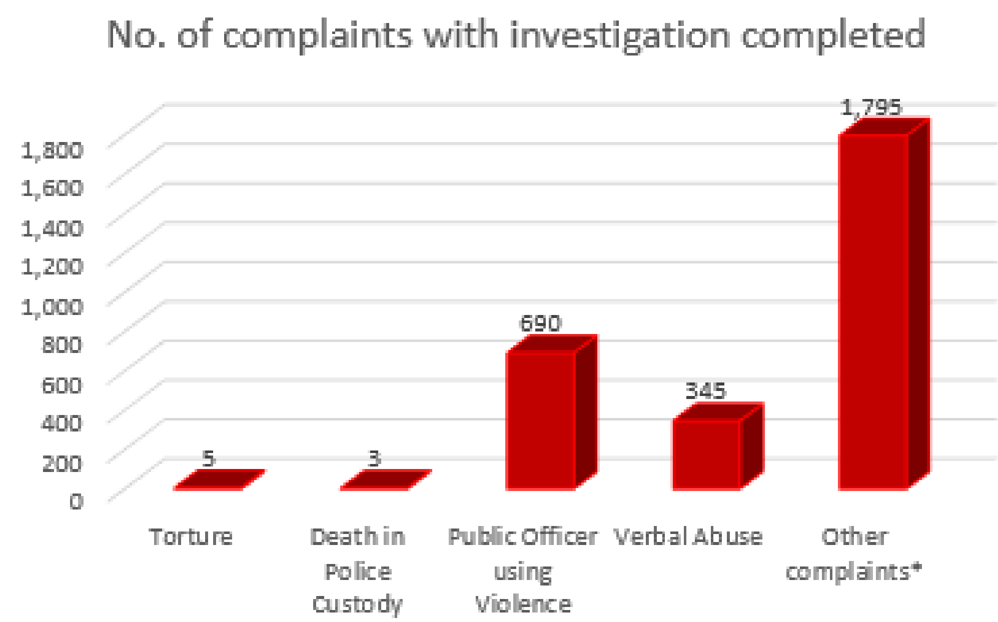


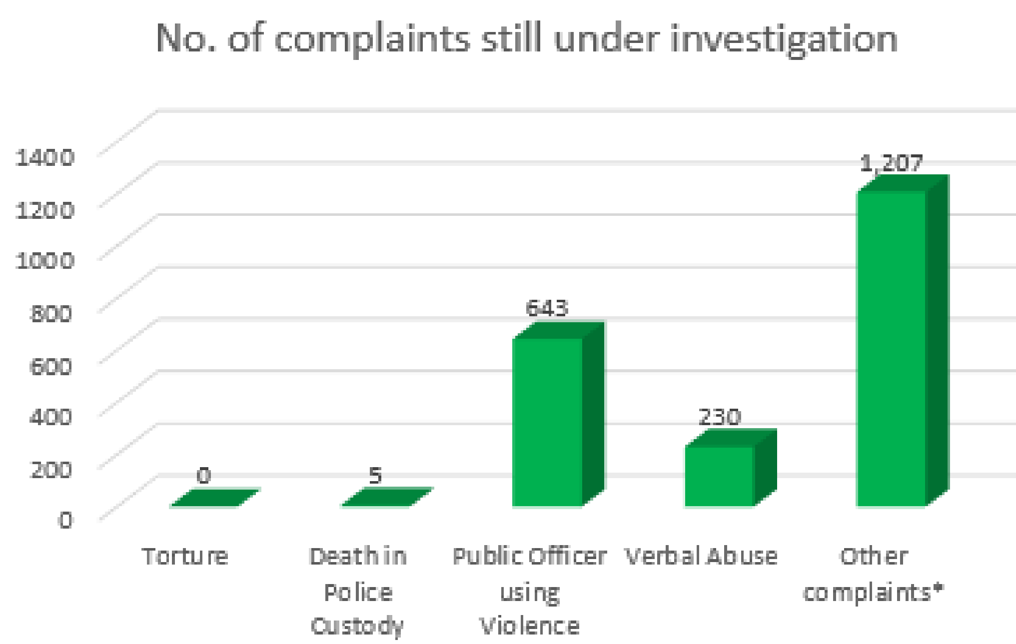
The following data have been compiled for the period from the setting up of the Commission on 09 April 2018 to 30 June 2025:

Nature of Complaint	No. of complaints received (including Rodrigues)	No. of complaints with investigation completed	No. of complaints still under investigation
Torture	5	5	-
Death in Police Custody	8	3	5
Public Officer using Violence	1,333	590	600
Verbal Abuse	575	345	229
Other complaints*	3,002	1,795	1,173
TOTAL	**4,923**	**2,838**	**2,007**


Other Complaints
1 Search warrant not shown before carrying out a search
2 Failing to attend request made by public
3 Delay in enquiry by police
4 Abuse of Authority
5 Threat by police
6 Harassment by police
7 Refusal to record a declaration
8 Damaging private property during police operation
9 Alleged larceny by police during search carried out by them


No. of complaints received (including Rodrigues)
3500
3000
2500
2000
1500
1000
500
0
5
8
1,333
575
3,002
Torture
Death in Police Custody
Public Officer using Violence
Verbal Abuse
Other complaints*

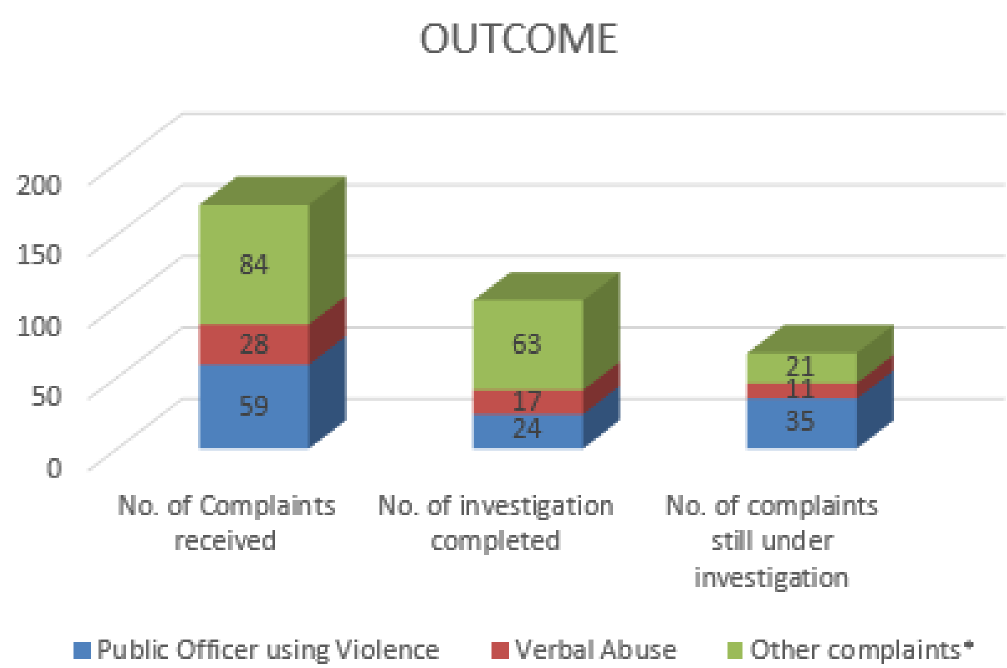

No. of complaints with investigation completed
1,800
1,600
1,400
1,200
1,000
800
600
400
200
0
5
3
690
345
1,795
Torture
Death in Police Custody
Public Officer using Violence
Verbal Abuse
Other complaints*


No. of complaints still under investigation
1400
1200
1000
800
600
400
200
0
0
5
643
230
1,207
Torture
Death in Police Custody
Public Officer using Violence
Verbal Abuse
Other complaints*

7.4 Statistics for Rodrigues

The status of the complaints received from Rodrigues for period 09 April 2018 to 30 June 2025 are as follows:

Category	No. of complaints received	No. of complaints with investigation completed	No. of complaints still under investigation
Public Officer using Violence	59	24	35
Verbal Abuse	28	17	11
Other Complaints	84	63	21
TOTAL	**171**	**104**	**67**



8.0 AWARENESS SESSIONS

During the financial year 2024-2025, the Commission organised and carried out six awareness sessions on *Police Complaint Issues* with the members of the Mauritius Police Force of the following Divisional Headquarters:

(1) Northern Division;

(2) Metropolitan North Division;

(3) Metropolitan South Division;

(4) Southern Division;

(5) Western Division; and

(6) Central Division.

A total number of 208 participants (172 male and 36 female) attended the awareness sessions on *Police Complaint Issues* during the financial year 2024-2025.

Awareness Session held in March 2025 at the Metropolitan (South) Division, Divisional Headquarters, Saint Croix

Awareness Session held in June 2025 in Lecture Room, Divisional Headquarters, Curepipe

In addition to the six awareness sessions, the Commission also delivered five Talks on the Independent Police Complaints Commission to newly promoted Police Sergeants, upon the request of the Commissioner of Police.

9.0 CORPORATE GOVERNANCE REPORT

During the financial year 2024-2025, the Independent Police Complaints Commission had applied the following eight principles contained in the National Code of Corporate Governance for Mauritius:

Principle 1 - Governance Structure

As stated on page 1 under the section '*Overview*'

Principle 2 - The Structure of the Board and its Committee

As stated on page 7 under section '*Staff of the Commission*'

Principle 3 - Director Appointment Procedures

As stated on page 1 under the section '*Overview*'

Principle 4 - Director Duties, Remuneration and Performance

As per section 4 of the Independent Police Complaints Commission Act 2016

Principle 5 - Risk Governance and Internal Control

The Audit Committee of the parent Ministry of Independent Police Complaints Commission, the Prime Minister's Office (Home Affairs Division) looked into Internal Control matters and arranged to carry out Internal Control exercises at the Independent Police Complaints Commission, as and when required.

Principle 6 - Reporting with Integrity

In accordance with section 23 of the Independent Police Complaints Commission Act 2016 and the Statutory Bodies (Accounts and Audit) Act 2019, the Independent Police Complaints Commission had prepared the Annual Report together with an audited statement of accounts on the operations of the Commission for the Financial Year 2023-2024 and submitted same to the Minister to whom responsibility for the subject of human rights was assigned.

Principle 7 – Audit

The Annual Report and Financial Statements of the Commission for the financial year 2023-2024 had been audited by the National Audit Office.

Principle 8 - Relations with Shareholders and Other Key Stakeholders

The Commission dealt with its stakeholders including the Prime Minister’s Office (Home Affairs Division), the Ministry of Foreign Affairs, Regional Integration and International Trade (Human Rights Division), the Office of the Director of Public Prosecution, the Mauritius Police Force and the Disciplined Forces Service Commission as well as had meetings with them, as and when required.

10.0 FINANCIAL STATEMENTS

In line with the Statutory Bodies (Accounts and Audit) Act 2019, the statement of accounts of the Commission for the financial year 2024-2025 as at **Annex I** had been prepared by an Accountant/Senior Accountant of the Treasury.

The Financial Statements contain the following information:

(i) Statement of financial position as at 30 June 2025;

(ii) Statement of financial performance for the year ended 30 June 2025;

(iii) Statement of net assets/equity for the year ended 30 June 2025;

(iv) Cash flow statement for the year ended 30 June 2025;

(v) Statement of comparison of budget and actual amounts for the year ended 30 June 2025; and

(vi) Notes to the financial statements for the year ended 30 June 2025 including:

- General information
- Basis of preparation
- Standards and interpretations in issue but not yet effective
- Significant accounting policies
- Property, plant and equipment
- Inventories
- Receivables from exchange transactions
- Payables under exchange transactions
- Employee benefit obligations
- Grants
- Employee costs
- Operating expenses
- Budget
- Events after the reporting period
- Currency profile and risk
- Related party transactions

PART IV

WAY FORWARD

11.0 WAY FORWARD

11.1 Strategic Direction

Strategic Direction	Enabler
• **To enhance public confidence in the Police complaints system**	• Provision of a trustworthy team for investigation of complaints
• **To complete investigation into a maximum number of complaints received at the Independent Police Complaints Commission**	• Employment of additional manpower
• **To increase visibility of the Independent Police Complaints Commission and meet its vision**	• Organisation of awareness sessions with the collaboration of the Police on a regular basis

11.2 Key Deliverables and Performance Indicators for the next 3 years

Outcome Indicator			Actual 2024-2025	Target 2025-2026	Target 2026-2027	Target 2030
Delivery Unit	**Main Service**	**Key Performance Indicator**				
Independent Police Complaints Commission	Investigation into complaints received from members of public against the Police	Percentage of completed investigations	57.6%	65 %	70 %	75 %

11.3 Comparative Analysis

The number of complaints registered at the Independent Police Complaints Commission during the financial year 2024-2025 amounting to 678, had increased by 102 as compared to the amount of 576 recorded in the financial year 2023-2024, representing an incline of 17.7% compared to the preceding financial year. Moreover, the number of investigations completed during the FY 2024-2025 has reached 452 compared to 590 for FY 2023-2024.

During the financial year 2024-2025, the Commission referred 4 complaints to the Office of the Director of Public Prosecutions for advice of prosecution, whereas during the financial year 2023-2024, 8 cases were referred to the Director of Public Prosecutions. Two new cases were lodged in Court during the financial year 2024-2025, following the advice of the Director of Public Prosecutions.

ANNEX I

STATEMENT OF ACCOUNTS

INDEPENDENT POLICE COMPLAINTS COMMISSION

(ESTABLISHED UNDER THE IPCC ACT 2016)

FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE 2025

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INDEPENDENT POLICE COMPLAINTS COMMISSION

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	Year ended 2025	Year ended 2024
ASSETS		MUR	MUR
Current assets			
Cash and cash equivalents	4D	**386,410**	625,791
Receivables	6	**471,050**	529,260
Inventories	7	**242,658**	64,232
Total current assets		**1,100,118**	1,219,283
Non-current assets			
Property, Plant and Equipment	5	**4,149,890**	4,663,112
Total non-current assets		**4,149,890**	4,663,112
Total assets		**5,250,008**	5,882,395
LIABILITIES			
Current liabilities			
Payables Under Exchange Transactions	8	**153,122**	137,338
Employee Benefit Obligations	9	**885,486**	1,108,272
Total current liabilities		**1,038,608**	1,245,610
Total liabilities		**1,038,608**	1,245,610
Net Assets		**4,211,401**	4,636,785
NET ASSETS/EQUITY			
Accumulated Surplus		**4,211,401**	4,636,785
Total Net Assets/Equity attributable to owners		**4,211,401**	4,636,785

The Financial Statements have been approved by the Commission on 02.10.2025 and signed on its behalf by:

Chairperson

Member

Member

The notes on pages 8 to 15 form an integral part of these financial statements.

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Year ended 30 June 2025	Year ended 30 June 2024
		MUR	MUR
Revenue from Non-Exchange Transactions	4A		
Grants	10	12,146,000	15,781,000
Total revenue		12,146,000	15,781,000
Expenses			
Employee costs	11	10,794,732	11,393,208
Operating expenses	12	1,061,867	1,502,316
Loss on disposal of property, plant and equipment		-	1,049,889
Depreciation charge	5	714,784	696,687
Total expenses		12,571,384	14,642,100
Surplus/ (Deficit) for the year		(425,384)	1,138,900

The notes on pages 8 to 15 form an integral part of these financial statements.

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	Accumulated Surplus
	MUR
Balance at 01 July 2023	2,746,768
Deficit for the year	1,464,098
Prior Year Adjustments	425,919
Balance at 30 June 2024	**4,636,785**
Balance at 01 July 2024	4,636,785
Deficit for the year	(425,384)
Balance at 30 June 2025	**4,211,401**

The notes on pages 8 to 15 form an integral part of these financial statements.

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Year ended 30 June 2025	Year ended 30 June 2024
		MUR	MUR
Cash flow from operating activities			
Receipts			
Grants	10	12,146,000	15,781,000
		12,146,000	15,781,000
Payments			
Employee Costs		10,876,348	10,653,948
Operating Expenses		1,328,451	1,636,749
		12,204,798	12,290,697
Net cash generated from operating activities		(58,798)	3,490,303
Cash flow from investing activity			
Purchase of Property, Plant and Equipment	5	(180,583)	(548,662)
Sale of Property, Plant and Equipment		-	1,000
Net cash generated from/(used) investing activity		(180,583)	(547,662)
Net increase/(decrease) in cash and cash equivalents		(239,381)	2,942,641
Movement in cash and cash equivalents			
Cash and cash equivalents at beginning of year		625,791	299,152
Net increase/(decrease) in cash and cash equivalents		(239,381)	2,942,641
Cash and cash equivalents at end of year		386,410	3,241,793
Reconciliation: Surplus/ (Deficit) With Net Cash Flows From Operating Activities			
Surplus/(Deficit) as presented in the Statement of Financial Performance		(425,384)	1,138,900
(a) Non-Cash Adjustments			
Depreciation	5	714,784	696,687
Loss on disposal of Property, Plant and Equipment		-	15,975
Net Movement in Employee Benefits		(222,786)	(37,379)
		491,998	675,283
(b) Working capital changes			
Decrease in trade and other receivables		58,210	8,985
Decrease in trade and other payables		(5,196)	(151,520)
Decrease/(Increase) in inventories		(178,427)	(33,561)
Net movement in working capital		(125,413)	(176,096)
Net Cash Flows from Operating Activities		(58,798)	1,638,087

The notes on pages 8 to 15 form an integral part of these financial statements.

INDEPENDENT POLICE COMPLAINTS COMMISSION

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

Economic Items	Budgeted amounts		Actual Amounts	Variance	Comments
	Original	Revised			
Revenue	**MUR**	**MUR**	**MUR**	**MUR**	
Grants	13,181,000	15,781,000	12,146,000	3,635,000	
Total Revenue	**13,181,000**	**15,781,000**	**12,146,000**	**3,635,000**	
Employee Costs					
Basic salary	7,626,000	7,503,000	6,527,538	975,462	Planned filling of vacancies did not take place
Salary compensation	500,000	500,000	375,560	124,440	Planned filling of vacancies did not take place
Allowances	250,000	165,000	246,971	(81,971)	Unplanned expenditure due to government's decision to pay for salary relativity allowance
Cash in lieu of leave and Gratuity	1,750,000	1,750,000	1,145,382	604,618	Annual leaves not cashed by all employees
End of year bonus	599,000	714,000	709,235	4,765	14th month bonus had to be paid based on government's decision
Interim Allowances		85,000			
Travelling and transport	1,150,000	1,150,000	1,103,198	46,802	Lower transport costs than expected
Overtime	150,000	158,000	151,437	6,563	Increasing trend of expenditure
Staff welfare	15,000	15,000	-	15,000	
Social contributions	860,000	860,000	617,026	242,974	Planned filling of vacancies did not take place
Total Employee Costs	12,900,000	12,900,000	10,876,347	1,938,653	
Operating Expenses					
Telephone	250,000	174,000	123,968	50,032	
Office Equipment	200,000	200,000	5,390	194,610	Fewer purchases and replacements than expected
Office Furniture	150,000	150,000	-	150,000	Fewer purchases and replacements than expected
Postage	80,000	89,000	92,366	(3,366)	Increase in number of complaints being registered
Cleaning Materials	40,000	73,000	66,378	6,622	
Office Sundries	200,000	234,000	128,026	105,974	Fewer purchases than expected
Maintenance of Buildings	160,000	82,000	6,283	75,717	Lower maintenance and repairs costs than anticipated
Maintenance Plant & Equipment	100,000	100,000	15,640	84,360	Lower maintenance and repairs costs than anticipated
Maintenance of vehicles	150,000	273,000	273,637	(637)	Major servicing costs and repairs for an old vehicle tend to be higher due to wear and tear
IT Equipment	100,000	100,000	16,495	83,505	Fewer purchases and replacements than expected
Furniture Fixtures & Fittings	50,000	5,000	-	5,000	Fewer purchases and replacements than expected
Printing & Stationery	300,000	300,000	265,887	34,113	
Publications	120,000	120,000	94,705	25,295	
Fees for Consultant	100,000	100,000	-	100,000	
Fees for Training	100,000	100,000	19,500	80,500	
Legal Fees, Audit and Accounting fees	200,000	200,000	82,500	117,500	No legal advice sought
Passage Costs	150,000	150,000	55,012	94,988	
Accomodation Cost	250,000	250,000	63,100	186,900	
Uniforms	10,000	10,000	-	10,000	
Awareness Campaign	90,000	90,000	19,564	70,436	
Total Operating Expenses	2,800,000	2,800,000	1,328,451	1,471,549	
Total Expenses	**15,700,000**	**15,700,000**	**12,204,798**	**3,410,202**	

The notes on pages 8 to 15 form an integral part of these financial statements.

RECONCILIATION OF ACTUAL AMOUNTS ON A COMPARABLE BASIS AND ACTUAL AMOUNTS IN THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

The budget is approved on a cash basis by economic nature classification and the financial statements are prepared on the accrual basis.

A reconciliation of the actual amounts on a comparative basis as presented in the Statement of Comparison of Budget and Actual Amounts with the figures in the Statement of Financial Performance is presented below.

	Year ended 30 June 2025
	MUR
Actual amount on Comparative Basis as presented in the Statement of Comparison of Budget and Actual Amounts	12,204,798
Basis differences:	
Expenses recorded as accruals at 30 June 2025	132,143
Payment of prior year accruals	(137,338)
Inventories expensed during the year	(178,427)
Net movement in employee benefits	(164,576)
Depreciation	714,784
Amount in the Statement of Financial Performance	**12,571,384**

1. GENERAL INFORMATION

The Independent Police Complaints Commission (IPCC) Act was proclaimed on 09 April 2018 and the Commission became operational on the same date. The main objective of the IPCC is to investigate into complaints made against police officers in the discharge of their functions, other than complaints of acts of corruption of money laundering offences.

Functions of Commission

Without prejudice to the jurisdiction of the Courts or the powers conferred on the Director of Public Prosecutions, the Ombudsman or the Disciplined Forces Service Commission, the Commission shall –

(a) investigate into any complaint made by any person or on his behalf against any act, conduct or omission of a police officer in the discharge of his functions, other than a complaint of an act of corruption or a money laundering offence;

(b) investigate into the cause of death of a person who died whilst the person was in police custody or as a result of police action;

(c) advise on ways in which any police misconduct may be addressed and eliminated;

(d) promote better relations between the public and the Police; and

(e) perform such other functions as may be conferred to it by any other enactment.

A Government building is occupied by the Commission to carry its operations free of charge.

2. BASIS OF PREPARATION

a) Statement of Compliance

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) issued by International Public Sector Accounting Standards Board (IPSASB).

(b) Going Concern

The financial statements have been prepared on a going-concern basis. The IPCC will continue to be in operational existence in the foreseeable future on the basis that Government will continue to support the Commission in the form of grants.

(c) Critical judgements and key sources of estimation uncertainty

The preparation of financial statements is in conformity with IPSAS and generally accepted accounting practices requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

2. BASIS OF PREPARATION (CONT'D)

(c) Critical judgements and key sources of estimation uncertainty (cont'd)

The preparation of financial statements, in conformity with IPSAS and generally accepted accounting practices requires the directors and management to exercise judgement in the process of applying the accounting policies.

It also requires the use of accounting estimates and assumptions that may affect the reported amounts and disclosures in the financial statements. Judgements and estimates are continuously evaluated and are based on historical experience and other factors, including expectations and assumptions concerning future events that are believed to be reasonable under the circumstances. The actual results could, by definition therefore, often differ from the related accounting estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

Where applicable, the notes to the financial statements set out areas where management has applied a higher degree of judgement that have a significant effect on the amounts recognised in the financial statements, or estimations and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(d) Functional and presentation of Currency

Functional currency is the currency of the primary economic environment in which an entity operates and is normally the currency in which the entity primarily generates and expends cash.

The functional currency of the Commission is the Mauritian Rupees . Roundings have been done where applicable to the nearest rupee.

(e) Reporting Date

Financial Statements have been prepared for the financial year 01 July 2024 to 30 June 2025.
Comparatives figures relate to the financial year 01 July 2023 to 30 June 2024.

(f) Measurement Base

The accounting principles recognized as appropriate for the measurement and reporting of the financial performance and financial position on an accrual basis using historical cost are followed in the preparation of the financial statements.

(g) Budget Information

The Budget is prepared on cash basis, classified by nature of expenses, and covers the financial year 01 July 2024 to 30 June 2025.

(h) Cash Flow Statement

The Cash Flow Statement has been prepared under the Direct Method, in accordance to IPSAS 2 - Cash Flow Statements.

3. STANDARDS AND INTERPRETATIONS IN ISSUE BUT NOT YET EFFECTIVE

At the date of preparation of these Financial Statements, the following standards, amendments to existing standards and interpretations were in issue but not yet effective.

New or revised standards, amendments and interpretations:

IPSAS	Effective date
IPSAS 47, Revenue	01-Jan-26
IPSAS 48, Transfer Expenses	01-Jan-26
IPSAS 49, Retirement Benefit Plans	01-Jan-26

4. SIGNIFICANT ACCOUNTING POLICIES

A) Grants

Government grants received by the Commission are not attached to conditions and are recognised as revenue in the financial year these are received.

B) Inventories

Inventories have been measured at the lower of cost and net realizable value, in line with IPSAS 12- Inventories. Net realisable value means the net amount that the entity will realise from sale of the inventories.

Cost shall comprise of all costs incurred in bringing the inventories to its location and condition. Such costs include purchase costs, conversion costs, and other costs. Other costs include transport costs and overheads. Costs of conversion include direct labour costs and overheads.

C) Property, plant and equipment

Property, Plant and Equipment are stated at cost or valuation, net of accumulated depreciation.

Depreciation is the systematic allocation of funds representing the use of an asset over its useful life.

The useful life is the period over which the entity is expected to use the asset. The useful life of each componentised asset shall be determined.

The residual value is defined as the amount that an entity would currently obtain from disposing the asset:

(i) after deducting the estimated costs of disposals; and
(ii) if it was at the age and condition expected at the end of its useful life.

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

The residual value of the asset shall be estimated as an entity does not normally depreciate to zero. However, residual value can only be ignored if it is insignificant.

The depreciation charged for each item and for each period shall be recognised in the Statement of Financial Performance for the period.

Depreciation is provided on the straight line basis so as to write off the depreciable value of the assets over their expected useful economic lives.

The residual values, useful lives and annual rates of depreciation used for the purpose are as follows:

	Useful life (years)	**Depreciat ion**	**Residual value**
Buildings- Other than Dwellings	50	2%	10%
Furniture, Fixtures & Fittings	10	10%	10%
Other Machinery & Equipment	5 - 10	10% -	5% - 10%
Transport Equipment	8	12.50%	15%

Depreciation is charged as from the month of acquisition. No depreciation is charge in the month of disposal.

D) Cash and cash equivalents

	2025	2024
	MUR	**MUR**
Cash and cash equivalents	**386,410**	625,791

Cash and cash equivalents comprise of only cash at bank.

E) Provisions

A provision is recognised when there is a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

5. PROPERTY, PLANT AND EQUIPMENT

	Other Machinery and Equipment	Furniture, Fixtures and Fittings	Transport Equipment	Building other than dwellings	Total
	MUR	MUR	MUR	MUR	MUR
Cost					
At 01 July 2024	**2,174,403**	**1,222,150**	**2,577,395**	**881,421**	**6,855,369**
Additions for the year	**109,260**	**92,302**	**-**	**-**	**201,563**
Disposal for the year	**-**	**-**	**-**	**-**	**-**
At 30 June 2025	**2,283,663**	**1,314,452**	**2,577,395**	**881,421**	**7,056,932**
Accumulated Depreciation					
At 01 July 2024	**1,531,536**	**551,162**	**22,822**	**86,737**	**2,192,257**
Charge for the year	**310,932**	**114,139**	**273,848**	**15,866**	**714,784**
Disposal for the year	**-**	**-**	**-**	**-**	**-**
At 30 June 2025	**1,842,468**	**665,301**	**296,670**	**102,603**	**2,907,041**
Carrying Amount					
At 30 June 2024	642,867	670,988	2,554,573	794,684	4,663,112
At 30 June 2025	**441,195**	**649,152**	**2,280,725**	**778,818**	**4,149,890**

6. RECEIVABLES

	2025	2024
	MUR	MUR
Allowances Overpaid	**471,050**	**529,260**

It is to be noted that the above figure is being disputed by members and employees of the Commission, in principle and on the amount to be recouped.

7. INVENTORIES

	2025	2024
Inventories consist of the following:	**MUR**	MUR
Inventories for Consumption		
Stationery/Printing/Office sundries	**242,658**	47,694
Petty items/Office sundries	**-**	16,538
	242,658	64,232

8. PAYABLES UNDER EXCHANGE TRANSACTIONS

	2025	2024
	MUR	MUR
Professional fees accrued	**7,500**	90,000
Other accruals	**145,492**	47,208
Payable to employees	**130**	130
	153,122	137,338

Payable to employees include allowances.

9. EMPLOYEE BENEFIT OBLIGATIONS

	2025	2024
	MUR	MUR
Accrued Passage Benefits	**590,157**	470715
Accrued Gratuity	**225,889**	461480
Accrued Annual Leave	**69,439**	176,077
	885,486	1,108,272

10. GRANTS

	2025	2024
	MUR	MUR
Grants	**12,146,000**	15,781,000
	12,146,000	15,781,000

11. EMPLOYEE COSTS

	2025	2024
	MUR	MUR
Wages, Salaries, Compensations and Allowances	**8,040,414**	8,190,650
Other Employee Benefits	**2,084,003**	2,507,519
Social Contributions	**670,315**	695,039
	10,794,732	11,393,208

12. OPERATING EXPENSES

	2025	2024
	MUR	MUR
Cost of Utilities	**134,775**	154,154
Office Expenses	**97,458**	197,448
Repairs and Maintenance	**311,607**	391,413
Travelling and Mission Expenses	**118,112**	281,982
Other Operating Expenses:		
Publications and Stationery	**360,852**	356,445
Fees	**19,500**	114,938
Other Goods and Services	**19,564**	5,936
	1,061,867	1,502,316

13. EVENTS AFTER THE REPORTING PERIOD

There are no material events subsequent to the Statement of financial position date which are of such importance that they would require adjustments or disclosures in the financial statements.

14. CURRENCY PROFILE AND RISK

The Commission's assets and liabilities are denominated in Mauritian rupees and it is not exposed to foreign currency risk.

15. COMMITMENTS AND CONTINGENCIES

Contingent liabilities

Presently, there is no pending litigation in Court where the commission is the defendant.

	2025	2024
	MUR	MUR
Contingent liabilities for pending litigations	-	2,000,000
	-	2,000,000

16. RELATED PARTY TRANSACTIONS

The Commission has transacted with related parties during the years ended 30 June 2025 and 30 June 2024. Details of the related party transactions and balances are given in the table below:

Transactions with related parties - Ultimate Controlling Party

The immediate and ultimate controlling of the Commission is the Government of Mauritius, the latter funds operation of the Commission by the allocation of grants, as disclosed under note 9.

The transactions are disclosed below:

	Grant received	
	2025	2024
	MUR	MUR
Government of Mauritius	**12,146,000**	15,781,000

There is no amount owed to the ultimate controlling party at the end of the reporting periods.

Transactions with Related Parties - Key Management Personnel

	Remuneration	
	2025	2024
	MUR	MUR
Chairperson	**2,926,379**	3,707,671
Members	**3,065,310**	3,476,261
Secretary	**168,000**	98,000
	6,159,689	7,281,932

Remuneration includes salaries and allowances, passage benefits, gratuities and cash-in-lieu of annual leaves.