

Taralye

the oral language centre for deaf children

getting deaf kids **talking**

40
1968-2008
YEARS

The Advisory Council for
Children with Impaired Hearing

2008 – 40th Annual Report

The Advisory Council for Children with Impaired Hearing (Victoria)



C E L E B R A T I N G 4 0 Y E A R S 1 9 6 8 – 2 0 0 8

Concise Financial Report

For the year ended 30 June 2008

The Advisory Council for Children with Impaired Hearing (Victoria) ACN 004 856 053

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Statement By Councillors

The Councillors of The Advisory Council for Children with Impaired Hearing (Victoria) submit herewith the annual financial report for the financial year ended 30 June 2008.

The names and particulars of the Executive members of the economic entity during and since the end of the financial year are:

| | DIRECTORS' MEETINGS | | QUALIFICATION |
|--|---------------------------|-----------------|---|
| | Number eligible to attend | Number Attended | |
| Mr. D Wilson (Chairman) | 8 | 8 | Age 42. Banker. B.A., Grad. Dip. Bus. |
| Adjunct Professor P Hockridge (Director) | 8 | 5 | Age 53. Chartered Accountant. B.Bus. LLM FCPA FCA FTIA MAICD. |
| Mrs. J Hale | 8 | 8 | Age 62. |
| Mr. Nigel Adams Resigned November 2007 | 2 | 1 | Age 42. MBA/MA. |
| Mrs. Carolyn Armstrong | 8 | 6 | Age 41. B. Early Childhood Studies (Kindergarten). |
| Mrs. Marilyn Dann | 8 | 6 | Age 58. B.A. M.Ed. TTCTD TPT C. |
| Professor R Dowell | 8 | 7 | Age 48. Professor. |
| Mrs. Melinda McMullen | 8 | 7 | Age 41. AHA. |
| Mr. Nicholas Morrison | 8 | 8 | Age 41. Auditor. B. Sc. M. Acc. CPA CIA |
| Mr. M Pearce Resigned November 2007 | 2 | 2 | Age 47. Managing Director. |
| Mrs. Christina Stripp Elected November 2007 | 4 | 4 | Age 47. B. A.(Hons) |
| Associate Professor Melissa Wake | 8 | 3 | Age 49. MB ChB, FRACP, Grad. Dip. Gpi, MD. |

Statement By Councillors

The principal activities of the economic entity are the provision of facilities for diagnosing and educating children with impaired hearing.

During the year there was no significant change in the nature of those activities.

The net amount of the consolidated operating surplus for the year ended 30 June 2008 was \$34,282.

During the financial year there was no significant change in the state of affairs of the economic entity other than that referred to in the accounts or notes thereto.

There has not been any matter or circumstance, other than that referred to in the accounts or notes thereto, that has arisen since the end of the financial year, which has significantly affected, or may significantly affect, the operations of the economic entity, the results of those operations, or the state of affairs of the economic entity in future financial years.

Likely developments in the operations of the economic entity and the expected results of those operations in subsequent financial years are included in the Annual Report.

The economic entity's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

During or since the financial year the economic entity has not indemnified or made a relevant agreement to indemnify an officer or auditor of the economic entity or of any related body corporate against a liability incurred as such by an officer or auditor. In addition, the economic entity has not paid, or agreed to pay, a premium in respect of a contract insuring against a liability incurred by an officer or auditor.

As a funded agency indemnification of councillors and officers of the economic entity is provided under the Community Service Organisation (CSO) Insurance Program. Where they may not be legally identified by the association by reason of a wrongful act committed by them in their capacity as a councillor or officer. The sum insured is to the amount of \$20,000,000 in any claim in the period insured.

In accordance with its Constitution the economic entity is precluded from making any distribution to its members. No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

The economic entity was not a party to any such proceedings during the year.

Company Secretary

N. Cousins B.Bus.(Acc) M.Bus.

Company secretary since 26 November 2002.

Auditor's Independence Declaration

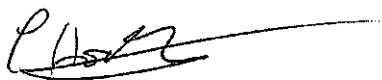
A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out on page 6.

Signed in accordance with a resolution of the councillors.

On behalf of the Councillors:



Mr. D Wilson
Director



Adj. Prof. P Hockridge
Director

Dated this 18th day of November 2008.

Independent Audit Report

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ADVISORY COUNCIL FOR CHILDREN WITH IMPAIRED HEARING (VICTORIA)

Report on the concise financial report

We have audited the accompanying concise financial report of The Advisory Council for Children with Impaired Hearing (Victoria) and Controlled Entity which comprises the balance sheet as at 30 June 2008, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the councillors' declaration of the consolidated entity comprising the company and the entities it controlled at the year's end or from time to time during the financial year.

The accompanying concise financial report of The Advisory Council for Children with Impaired Hearing (Victoria) and Controlled Entity comprises the balance sheet as at 30 June 2008, the income statement, statement of changes in equity and cash flow statement for the year then ended and related notes, derived from the audited financial report of The Advisory Council for Children with Impaired Hearing (Victoria) and Controlled Entity for the year ended 30 June 2008, and the discussion and analysis. The concise financial report does not contain all the disclosures required by the Australian Accounting Standards.

Councillors' Responsibility for the Financial Report

The councillors are responsible for the preparation and presentation of the concise financial report in accordance with Accounting Standard AASB 1039: Concise Financial Reports (including the Australian Accounting Interpretations), statutory and other requirements. This responsibility includes establishing and maintaining internal control relevant to the preparation of the concise financial report; selecting and applying the appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the concise financial report based on our audit procedures. We have conducted an independent audit, in accordance with Australian Auditing Standards, of the financial report of The Advisory Council for Children with Impaired Hearing (Victoria) and Controlled Entity for the year ended 30 June 2008. Our audit report on the financial report for the year was signed on 20 November 2008 and was not subject to any modification. The Australian Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report for the year is free from material misstatement.



Bentleys Melbourne Partnership
ABN 47 075 804 075
Audit & Assurance Services

Level 7, 114 William Street
Melbourne Vic 3000

GPO Box 2266
Melbourne Vic 3001

T +61 3 9274 0600
F +61 3 9274 0736

audit@melb.bentleys.com.au
www.melb.bentleys.com.au

Independent Audit Report



Our procedures in respect of the concise financial report included testing that the information in the concise financial report is derived from, and is consistent with, the financial report for the year, and examination on a test basis, of evidence supporting the amounts, discussion and analysis, and other disclosures which were not directly derived from the financial report for the year. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report complies with Accounting Standard AASB 1039: Concise Financial Reports and whether the discussion and analysis complies with the requirements laid down in AASB 1039: Concise Financial Reports.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001. We confirm that the independence declaration required by the Corporations Act 2001, provided to the councillors of The Advisory Council for Children with Impaired Hearing (Victoria) and Controlled Entity on 18 November 2008, would be in the same terms if provided to the councillors as at the date of this auditor's report.

Auditor's Opinion

In our opinion, the concise financial report including the discussion and analysis of The Advisory Council for Children with Impaired Hearing (Victoria) and Controlled Entity for the year ended 30 June 2008 complies with Accounting Standard AASB 1039: Concise Financial Reports.

A handwritten signature in black ink, appearing to read "Bentley Melbourne Partnership".

**BENTLEYS MELBOURNE PARTNERSHIP
CHARTERED ACCOUNTANTS**

A handwritten signature in black ink, appearing to read "Martin Fensome".

**MARTIN FENSOME
PARTNER**

Dated in Melbourne on this 21 day of November 2008

Auditor's Independence Declaration



Bentleys Melbourne Partnership
ABN 47 075 804 075
Audit & Assurance Services

Level 7, 114 William Street
Melbourne Vic 3000

GPO Box 2266
Melbourne Vic 3001

T +61 3 9274 0600
F +61 3 9274 0736

audit@melb.bentleys.com.au
www.melb.bentleys.com.au

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF THE ADVISORY COUNCIL FOR CHILDREN WITH IMPAIRED HEARING (VICTORIA)

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2008 there have been:

- a) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

BENTLEYS MELBOURNE PARTNERSHIP
CHARTERED ACCOUNTANTS

MARTIN FENSOME
PARTNER

Dated in Melbourne on this 18 day of November 2008

Discussion and Analysis of the Financial Statements

INFORMATION ON THE ADVISORY COUNCIL FOR CHILDREN WITH IMPAIRED HEARING (VICTORIA) CONCISE FINANCIAL REPORT

The financial statements and disclosures in the concise financial report have been derived from the 2008 Financial Report. The discussion and analysis is provided to assist members in understanding the concise financial report. The discussion and analysis is based on The Advisory Council for Children with Impaired Hearing (Victoria) and controlled entity. Financial statements and the information contained in the concise financial report has been derived from the full 2008. Financial Report of The Advisory Council for Children with Impaired Hearing (Victoria) and controlled entity.

Income Statement

This year total revenue increased by 6% compared to 2007. Total expenses increased by 11% resulting in a surplus (for the fourth consecutive year) of \$34,282 attributable to the economic entity. Donation income increased by 7% during a challenging year with reorganisation of the Development department resulting in the CFO assuming line responsibility for fundraising. Government grants reduced by 2.4% due to the absence of one-off capital funding received last year. Dividend income increased by 12% due to improved dividend declarations and interest income increased by 7% due to a marginally improved capital investment base and rising interest rates. The annual service fee review together with an across the board CPI adjustment provided an 8% increase in total fee income. Employee benefit expenses increased by less than 1% compared to 2007 due predominantly to a restructure of the Early Intervention staffing profile and a program of staged staffing appointments.

Balance Sheet

Net assets increased by 2% this year due to a 6% increase in total assets and a 36% increase in total liabilities. Cash assets increased by 17% due to a 6% increase in revenue and a favorable year end result. Property, plant and equipment increased by less than 1% due to limited new acquisitions and the on-going annual depreciation charges. A significant increase was seen in receivables due to a timing difference in internal billing cycles while fee collection continues to be strong with very limited fee defaults. Payables increased by 37% due to ongoing refinement of trading terms in the accounts payable process eliminating pre-payments almost in their entirety. Provision for long-term employee benefits increased by 12% due partly to the eligibility amendments to long service leave legislation requiring additional provisions.

Cash Flow Statement

Gross cash flows increased relative to 2007. The economic entity experienced a significant increase in operating cash flows during the year and also experienced a minor increase in payroll and other operating payments. A continued focus on the development of new and innovative revenue streams and income producing activities together with close monitoring of all classes of expenditure throughout the organisation, has again provided a satisfactory year end result.

Income Statement

For the year ended 30 June 2008

| | Note | ECONOMIC ENTITY | | PARENT | |
|---|------|-----------------|-------------|-------------|-------------|
| | | 2008 \$ | 2007 \$ | 2008 \$ | 2007 \$ |
| Revenue | 2 | 2,659,026 | 2,499,528 | 2,640,649 | 2,487,650 |
| Employee benefit expenses | | (1,715,211) | (1,701,238) | (1,715,211) | (1,701,238) |
| Depreciation and amortisation expenses | | (83,628) | (91,625) | (83,628) | (91,625) |
| Fundraising expenses | | (182,299) | (127,866) | (182,299) | (127,866) |
| Cleaning and maintenance expenses | | (103,878) | (98,999) | (103,878) | (98,999) |
| Other expenses from ordinary activities | | (539,728) | (350,417) | (530,843) | (338,914) |
| Profit before income tax expense | | 34,282 | 129,383 | 24,790 | 129,008 |
| Income tax expense | | - | - | - | - |
| Profit attributable to the members of the parent entity | | 34,282 | 129,383 | 24,790 | 129,008 |

The accompanying notes form part of these financial statements

Balance Sheet

As at 30 June 2008

| | ECONOMIC ENTITY | | PARENT | |
|--|------------------|------------------|------------------|------------------|
| | 2008 \$ | 2007 \$ | 2008 \$ | 2007 \$ |
| ASSETS | | | | |
| CURRENT ASSETS | | | | |
| Cash and cash equivalents | 1,172,977 | 1,004,468 | 1,141,524 | 982,086 |
| Trade and other receivables | 94,383 | 4,845 | 94,383 | 4,845 |
| Other current assets | — | — | — | — |
| Financial assets | 386,558 | 429,297 | — | 57,922 |
| TOTAL CURRENT ASSETS | 1,653,918 | 1,438,610 | 1,235,907 | 1,044,853 |
| NON-CURRENT ASSETS | | | | |
| Financial assets | — | 50,000 | — | 50,000 |
| Property, plant and equipment | 1,187,242 | 1,183,972 | 1,187,242 | 1,183,972 |
| TOTAL NON-CURRENT ASSETS | 1,187,242 | 1,233,972 | 1,187,242 | 1,233,972 |
| TOTAL ASSETS | 2,841,160 | 2,672,582 | 2,423,149 | 2,278,825 |
| LIABILITIES | | | | |
| CURRENT LIABILITIES | | | | |
| Trade and other payables | 437,776 | 319,909 | 437,776 | 319,909 |
| TOTAL CURRENT LIABILITIES | 437,776 | 319,909 | 437,776 | 319,909 |
| NON-CURRENT LIABILITIES | | | | |
| Long-term provisions | 15,413 | 13,745 | 15,413 | 13,745 |
| TOTAL NON-CURRENT LIABILITIES | 15,413 | 13,745 | 15,413 | 13,745 |
| TOTAL LIABILITIES | 453,189 | 333,654 | 453,189 | 333,654 |
| NET ASSETS | 2,387,971 | 2,338,928 | 1,969,961 | 1,945,171 |
| EQUITY | | | | |
| General funds | 1,969,961 | 1,945,171 | 1,969,961 | 1,945,171 |
| The Elisabeth Murdoch Scholarship Trust Fund | 213,773 | 204,281 | — | — |
| Financial Asset Reserve | 204,238 | 189,476 | — | — |
| TOTAL EQUITY | 2,387,971 | 2,338,928 | 1,969,961 | 1,945,171 |

The accompanying notes form part of these financial statements

Cash Flow Statement

For the year ended 30 June 2008

| | Note | ECONOMIC ENTITY | | PARENT | |
|---|------|-----------------|-------------|-------------|-------------|
| | | 2008 \$ | 2007 \$ | 2008 \$ | 2007 \$ |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | |
| Receipts from government grants, donations and customers | | 2,495,963 | 2,495,533 | 2,490,872 | 2,495,533 |
| Payroll and other operating payments | | (2,421,581) | (2,252,573) | (2,412,696) | (2,241,070) |
| Dividends received | | 13,286 | 11,879 | – | – |
| Interest received | | 60,239 | 56,385 | 60,239 | 56,385 |
| Net cash provided by (used in) operating activities | | 147,907 | 311,224 | 138,416 | 310,849 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | | |
| Payment for investments | | – | (3,857) | – | (3,482) |
| Payment for property, plant and equipment | | (86,898) | (63,398) | (86,898) | (63,398) |
| Net proceeds from sale of investment securities | | 107,500 | 30,000 | 107,921 | 30,000 |
| Net cash provided by (used in) investing activities | | 20,602 | (37,255) | 21,023 | (36,880) |
| Net increase (decrease) in cash held | | 168,509 | 273,969 | 159,438 | 273,969 |
| Cash at beginning of year | | 1,004,468 | 730,499 | 982,086 | 708,117 |
| Cash at end of year | | 1,172,977 | 1,004,468 | 1,141,524 | 982,086 |

The accompanying notes form part of these financial statements

Statement of Changes in Equity

As at 30 June 2008

| | GENERAL FUNDS | E.MURDOCH SCHOLARSHIP FUNDS | FINANCIAL ASSET RESERVE | TOTAL |
|--|---------------|-----------------------------|-------------------------|-----------|
| | \$ | \$ | \$ | \$ |
| Economic Entity | | | | |
| Balance at 1 July 2006 | 1,816,163 | 203,906 | 122,117 | 2,142,186 |
| Profit attributable to the parent entity | 129,008 | 375 | - | 129,383 |
| Revaluation Increment | - | - | 67,359 | 67,359 |
| Balance at 30 June 2007 | 1,945,171 | 204,281 | 189,476 | 2,338,928 |
| Profit attributable to the parent entity | 24,790 | 9,492 | - | 34,282 |
| Revaluation Increment | - | - | 14,769 | 14,769 |
| Balance at 30 June 2008 | 1,969,961 | 213,773 | 204,245 | 2,387,971 |
| Parent Entity | | | | |
| Balance at 1 July 2006 | 1,816,163 | - | 2,130 | 1,818,293 |
| Profit attributable to the parent entity | 129,008 | - | - | 129,008 |
| Revaluation Decrement | - | - | (2,130) | (2,130) |
| Balance at 30 June 2007 | 1,945,171 | - | - | 1,945,171 |
| Profit attributable to the parent entity | 24,790 | - | - | 24,790 |
| Revaluation Increment | - | - | - | - |
| Balance at 30 June 2008 | 1,969,961 | - | - | 1,969,961 |

The accompanying notes form part of these financial statements

Notes to the Concise Financial Report

For the year ended 30 June 2008

1 BASIS OF PREPARATION OF THE CONCISE FINANCIAL REPORT

The concise financial report is an extract for the full financial report for the year ended 30 June 2008.

The concise financial report has been prepared in accordance with Accounting Standard AASB 1039: Concise Financial reports and the Corporations Act 2001.

The financial statements, specific disclosures and other information included in the concise financial report is derived from and is consistent with the full financial report of The Advisory Council for Children with Impaired Hearing (Victoria) and controlled entity. The concise report can not be expected to provide as detailed understanding of the financial performance, financial position and financing and investing activities of The Advisory Council for Children with Impaired Hearing (Victoria) and controlled entity as the full financial report.

The financial report of The Advisory Council for Children with Impaired Hearing (Victoria) and controlled entity comply with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety. The presentation currency used in this concise financial report is Australian dollars.

2. REVENUE

| | ECONOMIC ENTITY | | PARENT | |
|----------------------|-----------------|------------|------------|------------|
| | 2008 \$ | 2007 \$ | 2008 \$ | 2007 \$ |
| - Donations | 1,045,340 | 972,890 | 1,045,340 | 972,890 |
| - Government Grants | 1,076,804 | 1,103,558 | 1,076,804 | 1,103,558 |
| - Interest Received | 60,239 | 56,385 | 60,239 | 56,385 |
| - Dividends Received | 13,286 | 11,879 | - | 1 |
| - Subscriptions | 1,500 | 1,350 | 1,500 | 1,350 |
| - Rental Revenue | 8,073 | 17,465 | 8,073 | 17,465 |
| - Fees | 261,835 | 242,573 | 261,835 | 242,573 |
| - Other Revenue | 191,949 | 93,428 | 186,858 | 93,428 |
| Total revenue | 2,659,026 | 2,499,528 | 2,640,649 | 2,487,650 |

3 SEGMENT REPORTING

The economic entity operates in one geographical segment, being Victoria, Australia, providing facilities for diagnosing and educating children with impaired hearing.

Notes to the Concise Financial Report

4 CHANGE IN ACCOUNTING POLICY

| AASB Amendment | Standards Affected | Outline of Amendment | Application Date of Standard | Application Date for Group |
|--|---|---|------------------------------|----------------------------|
| AASB 2007-6 Amendments to Australian Accounting Standards | AASB 1 First-time adoption of AIFRS AASB 101 Presentation of Financial Statements AASB 107 Cash Flow Statements AASB 111 Construction Contracts AASB 116 Property, Plant and Equipment AASB 138 Intangible Assets | The revised AASB 123: Borrowing Costs issued in June 2007 has removed the option to expense all borrowing costs. This amendment will require the capitalisation of all borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset. However, there will be no direct impact to the amounts included in the entity's financials as the company already capitalises borrowing costs related to qualifying assets | 1.1.2009 | 1.7.2009 |
| AASB 123 Borrowing Costs | AASB 123 Borrowing Costs | As above | 1.1.2009 | 1.7.2009 |
| AASB 2007-8 Amendments to Australian Accounting Standards | AASB 101 Presentation of Financial Statements | The revised AASB 101: Presentation of Financial Statements issued in September 2007 requires the presentation of a statement of comprehensive income and makes changes to the statement of recognised income and expenditure. | 1.1.2009 | 1.7.2009 |
| AASB 101 | AASB 101 Presentation of Financial Statements | As above | 1.1.2009 | 1.7.2009 |
| AASB 1004 | AASB 1004 Contributions | The revised AASB 1004: Contributions has been based on the review of the requirements of AAS 27: Financial Reporting by Local Governments, AAS 29: Financial Reporting by Government Departments and AAS 31: Financial Reporting by Governments. Specific considerations have been made in relation to Contributions, Liabilities Assumed by Other Entities, Government Department Disclosures Relating to Revenue, Restructures of Administrative Arrangements and Compliance with Parliamentary Appropriations and Other Externally-Imposed Requirements by Government Departments, to ensure that these are appropriately addressed in AASB 1004. It is not expected that the revisions to AASB 1004 will result in a material change to the recognition and measurement policies of the entity. | 1.1.2008 | 1.7.2008 |

Notes to the Concise Financial Report

5 TRUST LIABILITIES AND RIGHT OF INDEMNITY

The company acts as trustee of The Elisabeth Murdoch Scholarship Trust Fund and liabilities have not been incurred on behalf of that trust in the company's capacity as corporate trustee.

Liabilities incurred on behalf of the trust are not recognised in the financial report when it is not probable that the company will have to meet those trust liabilities from its own resources. When it is probable that the company will have to meet some trust liabilities a liability for the Deficiency in Trust Right of Indemnity is brought to account. Details of the trust liabilities, offsetting right of indemnity and any deficiency in the right of indemnity are disclosed by way of a note to the financial statements.

Total liabilities

- -

Rights of indemnity for liabilities incurred by the company on behalf of the Elisabeth Murdoch Scholarship Trust fund not recorded in the financial statements of the company were:

- -

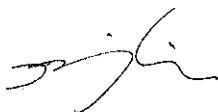
The assets of the trust, which lie behind the right of indemnity, are not directly available to meet any liabilities of the company acting in its own right. The assets of the trust were sufficient to discharge all liabilities of the trust at 30 June 2008 and 30 June 2007.

Councillors' Declaration

The Councillors of The Advisory Council for Children with Impaired Hearing (Victoria) declare that the concise financial report of The Advisory Council for Children with Impaired Hearing (Victoria) and controlled entity for the financial year ended 30 June 2008, as set out on pages 6 to 12

- (a) complies with Accounting Standard AASB 1039: Concise Financial Reports; and
- (b) is an extract from the full financial report for the year ended 30 June 2008 and has been derived from and is consistent with the full financial report of The Advisory Council for Children with Impaired Hearing (Victoria) & controlled entity.

This declaration is made in accordance with a resolution of the Councillors.



Mr. D Wilson
Director



Adj. Prof. P Hockridge
Director

Dated this 18th day of November 2008.



C E L E B R A T I N G 4 0 Y E A R S 1 9 6 8 - 2 0 0 8

About Taralye

In 1968 a group of families and early childhood education professionals formed The Advisory Council for Children with Impaired Hearing (ACCIH). This group — consisting of Mrs Nancy John MBE, Dame Elisabeth Murdoch AC DBE, Mrs Frances Derham MBE, Mrs. Ethleen King CBE, Mr and Mrs Worrall Jones, Mr John Calvert-Jones AM, and Mrs Janet Calvert-Jones AM — believed deaf children should have access to the same educational opportunities as hearing children.

Taralye refers to the centre in Blackburn opened by the Advisory Council in 1979. It is now an internationally recognised early intervention centre providing inclusive oral language programs for deaf children and their families.

The Advisory Council for Children with Impaired Hearing continues to advocate for oral education services for deaf children throughout Victoria.

Our Vision

To be the leading model for oral language development in deaf children.

Our Mission

In partnership with families, other providers and the community to improve the linguistic, educational and social outcomes of deaf children by promoting innovative early childhood intervention services, research and advocacy.

Taralye

the oral language centre for deaf children

getting deaf kids **talking**

137 Blackburn Road
Blackburn, Victoria 3130
(Melways 62 A1)

Postal address: PO Box 113, Blackburn, Victoria 3130

Phone: +613 9877 1300 Facsimile: +613 9877 1922

Email: information@taralye.vic.edu.au

Website: www.taralye.vic.edu.au

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1968-2008
YEARS

The Advisory Council for
Children with Impaired Hearing