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→ A Word From the Director

2004 was 3D's first full year of existence, and we are very pleased that we were able to achieve our two main objectives for the year. First, we were able to successfully demonstrate how the human rights framework can be applied to promote fairer and more equitable trade rules. Second, we made good progress in developing the foundations for 3D to be a viable and effective organization, including through diversifying our funding basis.

An important milestone for us was the launch of our website, in February 2004, which has enabled us to attain our goal of making the information we produce available to a large readership worldwide. It is now so much an integral part of our way of working that it's hard to imagine that we didn't have it a year ago!

Another milestone was the publication of the Practical Guide to the WTO, in December. FORUM-ASIA and 3D had been looking forward to seeing a Guide like this one for over three years. We felt rewarded by the interest in the publication: over 20 local and international journalists attended the Practical Guide launch, with resulting coverage in the written press and TV. In addition, sales and other requests for the Guide continue to exceed our expectations, confirming the need for better and more targeted information on trade.

3D was created expecting to focus primarily on the World Trade Organization (WTO). However the general worldwide trend towards bilateral and regional trade agreements challenged us to adapt the focus of our work to consider bilateral agreements, as well as the way WTO rules are implemented nationally, including the role of technical assistance in promoting human rights-inconsistent domestic trade legislation. We plan to continue to keep our focus relevant, for instance through work in 2005 that will look at the human rights dimensions of ways that the World Bank and other financial institutions influence trade policy.

In all our work, the tools provided by the human rights supervisory and accountability mechanisms remain very relevant. Throughout 2004 we have had particularly close contact with the UN human rights treaty monitoring bodies, and other UN mechanisms such as the Special Rapporteur on the Right to Health.

As a small NGO that doesn't aim to ever become a large institution, it is important for us to work collaboratively with others. We are pleased that our activities have earned us a role as fully-fledged participant in Geneva's networks of groups and individuals working on trade and related issues. 3D was, for instance, key in coordinating civil society input in the preparatory process for the UN Conference on Trade and Development in Sao Paolo in June, and has actively participated in the meetings of the groups in Geneva working for global intellectual property rules. We are also active in human rights networks such as the NGO Sub-group on the Child's Right to Health, and have continued to play a catalytic role in the International Network for Economic, Social and Cultural Rights.



Caroline Dommen,
Director of 3D.

As this year comes to an end, we became aware of how much we had produced, on a small budget and with a small team! None of this would have been possible without the hard work of all 3D staff and interns, the support and advice of its Advisory Board and Steering Committee members, and the trust of 3D's funders. I thank the whole 3D team for having made 2004 such a fruitful and fulfilling year for our organization.

Caroline Dommen

→ Intellectual Property, Access to Medicines and Human Rights

Funded by Oxfam Great Britain, the Rockefeller Foundation and the Ministry of Foreign Affairs of Finland.

The objective of 3D's work in this area is to hold the relevant actors accountable to their human rights obligation to ensure access to medicines.

The main tool of this work is the "country briefing" on how trade-related intellectual property rules affect access to medicines in that country, and the impacts of this on human rights. In 2004, 3D published country briefings on Botswana, Denmark, Ecuador, El Salvador, Italy, the Philippines and Uganda. These briefings serve several purposes. They unpack the different facets of a trade-related human rights issue, with a view to enhancing understanding within the human rights community of how trade rules affect human rights. We also devised the briefings to draw the attention of the human rights treaty supervisory bodies to human rights impacts of trade-related issues, and to encourage them to raise trade issues with states parties in a systematic way. Based on our briefings, the Committee on the Rights of the Child (CRC) and the Committee on Economic, Social and Cultural Rights (CESCR) recommended that States should conduct assessments of how new trade and intellectual property rules will impact access to affordable medicines.

*I very much liked your clear presentation of the TRIPS flexibilities in the Botswana context.
Christoph Spennemann, UNCTAD*

The country briefings have also been useful to human rights advocates, as an illustration of how to approach analysis of

the impact of trade rules on human rights. They have been used on websites, in teaching and as a model for other similar country briefings on related issues.

To read the country briefings and the treaty body recommendations, please visit www.3dthree.org/en/page.php?IDpage=23&IDcat=5

In turn, the treaty body recommendations have been a useful tool for human rights groups, access to medicines campaigners, and those working for fair and equitable trade rules to use in their work. For instance Ecuadorian civil society groups are using the CESCR's recommendations in their campaign against stricter intellectual property rules in their country, the UN Special Rapporteur on the Right to Health relied on them in a widely-used press statement about the importance of ensuring that trade rules facilitate access to medicines, and several trade negotiators are seeking ways to use the treaty body recommendations in future trade negotiations. High profile organizations such as Médecins Sans Frontières (MSF) and Amnesty International are amongst the other organizations that have indicated their appreciation for the new human rights tool constituted by the treaty bodies' recommendations.

To read more about 3D's project on intellectual property, access to medicines and human rights, please visit www.3dthree.org/en/page.php?IDpage=14&IDcat=4

One of our objectives in undertaking this work was to demonstrate to groups already working on trade or access to medicines that human rights offer easy-to-use and useful tools to raise their concerns. We are thus delighted by the fact that, based on our work, other national groups from around the world are turning directly to the treaty bodies. One such example is the Thai FTA Watch, planning submissions to human rights treaty bodies about Thailand's intellectual property commitments in its 'free trade agreement' negotiations with other countries, particularly the USA.

The application of the treaty body recommendations at the national level was made possible by essential, but less visible work on the part of 3D, including dissemination of the recommendations by email and through the other networks in which 3D participates, following up on recommendations with national groups, and individual meetings with international organizations such as the World Health Organization, UNAIDS, NGOs and others.

Towards the end of 2004, 3D began to broaden the focus of its work on intellectual property and human rights. We started to work with others to look at ways in which to strengthen the Human Rights Commission's annual resolutions on the rights of the child and on access to medicines. We also broadened our focus to look at human rights and intellectual property more generally, in line with the initiatives of other civil society groups and developing countries about promoting a development agenda within the World

Intellectual Property Organization (WIPO), and facilitating access to knowledge.

In particular, 3D played a catalytic role around the Committee on Economic, Social and Cultural Rights' (CESCR) draft General Comment on the protection of the moral and material interests of authors. 3D¹ had been involved in the work of the CESCR relating to IP and human rights since the Committee started looking at the issue in 2000, and was keen to participate in the Committee's work on the draft General Comment. In particular, we felt that we had a bridging role to play between IP experts and human rights professionals in this regard, many of whom had asked us for advice or to set up opportunities for exchange of expertise. For this reason, 3D convened an informal meeting during



Davinia Ovet, Programme Officer and coordinator of 3D's work on Intellectual Property and Human Rights.

the Future of WIPO Conference. Although, the Committee member responsible for the draft General Comment was unable to participate in this meeting, it provided a useful opportunity for exchange of information and expertise between CESCR support staff and IP experts. 3D also played a role in disseminating information on the contents of the General Comment and its drafting process to the many groups outside Geneva who contacted us for information about it.

Congratulations on your work. I have heard a lot of positive comments about 3D recently.
Jennifer Brant, Oxfam International

→ Agriculture, Trade and Human Rights

Funded by the Swiss Department of Foreign Affairs (Policy Brief on Cotton), the Swiss Agency for Development and Cooperation (THREAD backgrounder on agriculture, trade and human rights), and the Friedrich Ebert Stiftung, the Heinrich Boell Foundation, the Mission of the Netherlands in Geneva, the Polden Puckham Charitable Foundation, Rights & Democracy, and the AW.60 Trust.

The objective of 3D's work on agriculture is to encourage human rights advocates to effectively participate in policy

and advocacy work around agriculture, in order to support efforts towards a more people-centred international agriculture system.

In early 2004, 3D published, in collaboration with the Ethical Globalization Initiative, a Policy Brief on how cotton subsidies in rich countries affect the rights of small-scale producers in West and Central Africa. The purpose was to demonstrate that subsidizing countries have legal obligations beyond their trade obligations to not implement domestic policies that harm livelihoods of others, even if those affected are abroad. The Policy Brief was published in May 2004, in English, French and Spanish. It was distributed at UNCTAD, as well as to delegations and NGOs in Geneva.

To read the cotton brief, please visit <www.3dthree.org/en/page.php?IDpage=27&IDcat=5>

What you're doing is fantastic. Please do keep me updated.
Ken Wilson, Executive Director
The Christensen Fund

In mid-2004, 3D decided to embark on a broader work programme in the area of agriculture, trade and human rights. As a first step to this end, we organized a Workshop entitled Human Rights and the Future of Agriculture, the aim of which was to empower human rights advocates to participate more actively in campaigns relating to agriculture trade policy. The Workshop was organized in cooperation with the organizers of a large civil society Conference on agriculture that took place in Geneva the same week, and thus enabled participants to identify opportunities for collaboration, and to build alliances between human rights advocates and civil society campaigners for a more equitable and human rights-consistent international agricultural system.

To read the Workshop report, please visit <www.3dthree.org/en/page.php?IDpage=21&IDcat=5>

Based on the suggestions made by participants at the Workshop and others interested in the topic but who could not attend, 3D developed a work plan for a one-year project on agriculture, trade and human rights. We received funding that has permitted us to start this work with the publication of a Backgrounder on agriculture, trade and human rights to be published in March 2005. Meanwhile, we are seeking funding for further work on agriculture which we plan to start by mid-2005. We are also collaborating with the Center of Concern, in Washington DC, on a separate aspect of this work, which will examine how International Financial Institutions such as the World Bank seek to accelerate agricultural trade liberalization, sometimes with scant regard for human rights. This work aims to empower human rights advocates to be more effective in their response to such human rights-inconsistent practices.

¹ Prior to the creation of 3D → Trade - Human Rights - Equitable Economy, this work was carried out under the name of 3D Associates.

→ 3D: Building Coalitions and Promoting Collaborative Approaches

Funded through our core budget, provided by the Joseph Rowntree Charitable Trust, and the Swiss Department of Foreign Affairs.

3D attaches great importance to collaborative approaches and coalition-building. We seek through all our activities to build and facilitate the creation of coalitions and collaboration amongst human rights advocates, development organizations and others working in support of an equitable economy. In 2004, we have actively participated in coalitions and caucuses of human rights advocates, development groups and trade professionals.

For instance, 3D played a leading role in coordinating civil society participation in the UNCTAD preparatory process. UNCTAD, the UN Conference on Trade and Development, holds its mandate-setting conference once every four years, and the eleventh Conference took place in Brazil in June. 3D was highly involved in the civil society participation in the preparatory process. 3D was for instance the central organiser of the final civil society hearing, and was successful in proposing an innovative format for the hearing, which took place as a roundtable discussion instead of the usual conference room format. The roundtable brought activists such as Jose Bové of Via Campesina and Martin Khor of Third World Network together with UNCTAD governmental delegates. 3D's active role contributed to creating the space in which civil society could raise important development issues in UNCTAD XI, and work to ensure these issues were reflected in the outcome of the Conference. One instance of this is that UNCTAD XI established a new Task Force on Commodities, advocated for by civil society groups and developing countries.

In addition, as the only human rights organisation participating in UNCTAD preparations, 3D played a liaison role by informing human rights organisations in an ongoing way of the issues at stake in the UNCTAD preparatory process and the Conference itself, and indicating to them ways in which human rights advocates' participation could be useful.

3D has also been active in stimulating the creation of a Working Group on International Trade, Finance and Investment within the International Network on Economic, Social and Cultural Rights (ESCR-Net). This network, in which hundreds of human rights advocates worldwide participate, already has a listserv on international trade and investment, in which 3D is one of the most active participants, providing timely information on trade-related issues of interest to human rights advocates. This has permitted interested groups to take up these issues in their own work, or raise them with their own governments.

3D has also played a role in the local NGO community, for instance by sharing its expertise on legal and administra-

3D in the Press

We had positive coverage in the local and international press during 2004. Reports included:

The Swiss magazine *Trajectoires* published an interview with 3D director Caroline Dommen, entitled 'Faut-il avoir peur de l'OMC?'

The *Bureau of National Affairs* (BNA) International Trade reporter published a detailed article about 3D's work on human rights and access to medicines entitled 'Rights Groups Say US Use of Bilaterals Impairs Transparency, Access to Drugs'

The *Kuwait News Agency* (KUNA) published a news report entitled 'A new Guide to the WTO designed for human rights advocates'

The *Tribune de Genève* published several pieces on 3D's activities and publications during 2004.

3D will further develop its press strategy during 2005, and seek to increase public information about its work through the media.

tive requirements for Swiss NGOs to others who are setting up NGOs or changing their legal status to meet Swiss requirements.

→ 3D Publications

In 2004, our main publication was the **Practical Guide to the WTO for Human Rights Advocates**, published in December 2004 in collaboration with FORUM-ASIA, and funded by the Geneva State Solidarity Fund. This was the result of over a year's hard work by the 3D team, consultants and project advisors. The Guide was well-received by human rights advocates, the press and the general public alike. Since publication, groups have approached 3D to explore the possibility of adapting the Guide for use in other regions, or translating it into other languages. 3D will explore possibilities for doing so, preferably in partnership with local organizations, during 2005.

A Latin American approach of Chapter 4 could be very useful for the Andean Countries. I am already working to translate the present version to Spanish. Thank you for authorizing the translation.
Umberto Mazzei, IREI-Geneva

To read more about the Practical Guide, including the text of several of its chapters, please visit <www.3dthree.org/en/complement.php?IDcomplement=36>

Other publications in 2004 include:

Botswana: Trade-related intellectual property rights, trade in services and the fulfilment of children's rights, September 2004.

Migrants' Human Rights: Could GATS Help? July 2004, to be published by *Migration Information Source*, 2005.

Jargon Explained: Glossary of Terms Commonly Used in the WTO, July 2004.

US and EU cotton production and export policies and their impact on West and Central Africa – Coming to grips with international human rights obligations, May 2004.

The WTO, International Trade, and Human Rights, February 2004, to be published in Michael Windfuhr (ed.), *Mainstreaming Human Rights in Multilateral Institutions*, 2005.

El Salvador: the impact of international trade agreements regulating intellectual property rights on access to medicines and the fulfilment of children's rights, February 2004.

To read these and other 3D publications, please visit www.3dthree.org/en/pages.php?IDcat=5 and www.3dthree.org/en/pages.php?IDcat=12

*Your Activities Update looks great.
I want to use this as an example of civil society
at its best when I give a talk at the American Political
Science Association at the end of the week.
Adele Simmons*

→ 3D's Website

Our website has become our main tool for sharing and disseminating information. We announce our forthcoming

3D On the Web

More and more groups are making links from their websites to 3D's website – which we take as an indication of the relevance of our work. Organizations that made links during 2004 include:

- bilaterals.org
- Child Rights Information Network
- Citizens Trade Campaign
- Consumer Project on Technology (CPTech)
- Choike – A Portal on Southern Civil Societies
- dev-zone – Change for a Just World
- Dignity International
- Eldis – Gateway to development information
- Equinet Africa
- Bridges Weekly Trade News Digest, ICTSD
- Office of the High Commissioner for Human Rights
- Wikipedia, The Free Encyclopaedia
- World Health Organization

events through the site, and make all our publications available there. Whenever possible, we also post to the web the text of presentations that 3D staff have made. We strive to make all our materials available in three languages: English, French and Spanish, although our lack of resources sometimes limits our ability to offer all three.

Currently we update our website to include new material at least every two weeks, and we expect to continue at this rhythm for the foreseeable future. We will also shortly be improving the sections presenting our activities, giving links to other sources of information on the issues on which we work, and presenting research on how human rights bodies have considered trade issues.

Our 'Jargon Explained' section (a Glossary of terms currently used in the international trade policy context) is one of the most consistently frequently-visited pages of our website. Month-by-month the most popular sections of our website are those that contain recent publications, or announce forthcoming events.

→ Presentations, Training and Information-Sharing

Funded primarily through our core budget, provided by the Joseph Rowntree Charitable Trust, and the Swiss Department of Foreign Affairs.

3D staff welcomes requests from groups of students, professionals and others to participate in training events or to speak on issues relating to trade and human rights. We are able to make presentations in English, French and Spanish. So far in 2004, we have been able to respond positively to most of the invitations we received. Some of these were the following:

In March, Davinia Ovetto gave a **presentation on the human rights impacts of GATS** (the WTO General Agreement on Trade in Services) to the NGO Group for the Committee on the Rights of the Child: Subgroup on the Right to Health in Geneva.

In April, Caroline **spoke on promoting coordination and coherence between human rights and trade**, at a conference organized by the American Society of International Law, in Washington DC.

In May, Caroline participated in a **panel discussion on trade, human dignity and the commodification of life**, during Geneva's book fair (Village alternatif, salon du livre).

In July, Davinia participated in the Social Forum of the Americas in Quito. She was a panellist in two events, '**human rights as a tool in relation to free trade agreements**,' organized by Rights & Democracy (Montreal) and the Centro de Derechos Economicos y Sociales (CDES-Ecuador) and '**the fight for the right to health in Latin**

America: public and universal health systems for all, organized by the Plataforma Interamericana de Derechos Humanos Desarrollo y Democracia, (PIDHDD-Capitulo Colombia) and the Asociacion Latino Americana de Medicos (ALAMES).

In September, Davinia spoke on the **impact of trade-related intellectual property rights on access to affordable medicines and human rights**, at the NGO Forum for Health.

In October, Caroline participated in **Amnesty International's International Advisory Group** on Economic Relations, in London.

In November, Caroline taught a module on **globalization**

and human rights at the European Master's Programme on Human Rights and Democratization, in Venice.

In November, Davinia gave a **presentation about 3D's work** to the students of the Masters Course on Globalization and Sustainable Development of the University of Geneva.

In November, Caroline was one of the keynote speakers at the Sustaining a Future for Agriculture Conference in Geneva. Her presentation was entitled **Towards a Just, Rights-Based and Sustainable Food System: The Human Rights Challenge**.

To read presentations made by 3D staff, please visit <www.3dthree.org/en/page.php?IDpage=13&IDcat=5> or contact us at info@3dthree.org

Accounts and Auditors' Report

→ Auditors' Report

BUREAU FIDUCIAIRE

Anne-Marie PARINI

ASSOCIATION 3 D
Trade – Human Rights-
Equitable Economy
Maison des Associations
Rue des Savoises 15
1205 GENEVA

Genève le March 1st 2005

Auditor's Report to the

**ASSOCIATION 3 D – TRADE – HUMAN RIGHTS – EQUITABLE ECONOMY
G E N E V A**

We have audited the accounting records and the financial statements (balance sheet and income & expenses account) of ASSOCIATION 3 D THREE for the year ended at December 31st 2004.

These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements, based on our audit. We confirm that we meet the legal requirements concerning professional qualification and independence.

Our audit was conducted in accordance with auditing standards promulgated by the profession, which require that an audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement. We have examined on a test basis evidence supporting the amounts and disclosures in the financial statements. We have also assessed the accounting principles used, significant estimates made and the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the accounting records and financial statements comply with the law, and are in accordance with the association's statutes.

We recommend approval of the financial statements submitted to you.

Bureau Fiduciaire
Anne-Marie PARINI



Enclosures :
Balance sheet, income & expenses account.

→ Notes to the Accounts

3D THREE (Trade - Human Rights - Equitable Economy) was founded in Geneva, Switzerland on 21 October 2003 as a non-profit Organisation according to Swiss Civil Code (articles 60 to 79). Article 60 of the SCC stipulates that "Organisations of a political, religious, scientific, artistic, benevolent, recreational or other nature which do not serve a commercial purpose acquire legal personality upon the expression in their statutes of a desire to organize themselves cooperatively." Under article 61 of the SCC, only those Organisations of an industrial or commercial nature are required to inscribe themselves with the Registry of Commerce. While entirely optional, 3DTHREE as a non-profit Organisation, completed inscription with the Registry of Commerce in February 2004.

3D THREE is a private non-governmental body based in Geneva, dedicated to promoting collaboration amongst trade, development and human rights professionals, to ensure that trade rules are developed and applied in ways that promote an equitable economy. It seeks to : promote collaborative efforts between people working to promote an equitable economy; strengthen the capacity of human rights advocates to raise their concerns with trade decision-makers; encourage the use of human rights mechanisms and rules in support of efforts to promote an equitable economy; and ensure accountability of all economic actors.

1 Significant Accounting Policies

3D THREE's principal accounting policies are set out below, where 3D THREE is referred to as the "Organisation".

1.1 Income

Income is accounted for on an accruals basis, recognized on the basis of expenditure incurred. Income received during the year but not spent is recorded in the balance sheet as project current balances. When expenses are incurred in advance of the receipt of income, the income is accrued and recorded in the balance sheet as donor income receivable. Income accruals and deferrals are only made when donor contracts allow the flexible application of income between financial years.

Upon receipt, each contribution is recorded separately under a specific project account. Funds are allocated consistent with the purpose of the contribution, if any (earmarking), described in the funding agreement between the donor and the Organisation.

The table on the next page provides a reconciliation of income received in

3D THREE Income & Expenses (1 January - 31 December, 2004)

	Finland	Geneva-DEEE	Human Rights and Agriculture Workshop	J Rowntree Charitable Trust	Miscellaneous	Oxfam IP Phase 1	Polden Puckham Charitable Trust	Rockefeller Foundation	Switzerland DPIV	Switzerland SDC THREADS	Total
Income											
Governments	43 954	29 675	6 858						36 500	8 768	125 755
Trusts & Foundations			4 715	101 464	321		3 489	10 215			120 204
NGO			1 972		3 237	11 500					16 709
Publication Sales		851									851
Other			220		1 055						1 275
Interest				21							21
Total Income	43 954	30 526	13 765	101 485	4 613	11 500	3 489	10 215	36 500	8 768	264 815
Expenses											
Personnel	40 242	11 605	2 875	55 057	245	9 081	3 105	9 600	31 909	7 462	171 181
Consultants		12 076							2 000		14 076
Professional Services	1 498	500	1 207	19 473		621			2 450	700	26 449
Representation		60		140	3 263				141	80	3 684
Reports & Publications	33	5 000	2 769	300	50	1 250					9 402
Workshops & Meetings	18	55	6 188	88		43				7	6 399
Fixed Assets				8 547							8 547
Administration	2 163	1 230	726	14 144	15	505	384	615		519	20 301
Fundraising				2 541	1 040						3 581
Governance				1 195							1 195
Total Expenses	43 954	30 526	13 765	101 485	4 613	11 500	3 489	10 215	36 500	8 768	264 815
Balance	0	0	0	0	0	0	0	0	0	0	0

3D THREE
Balance Sheet
(as of 31 December, 2004)

ASSETS	CHF	CHF
Current Assets		
Cash and Bank		
Petty Cash	400	
Bank	75 637	
Total Current/Savings		76 037
Other Current Assets		
Miscellaneous Receivables	20	
Donor Income Receivable	49 723	
Prepayments	275	
Total Other Current Assets		50 018
Total Current Assets		126 055
TOTAL ASSETS		126 055
 LIABILITIES & EQUITY		
LIABILITIES		
Current Liabilities		
Accounts Payable	14 362	
Provision for Audit Fees	2 000	
Payroll Liabilities	7 545	
Total Current Liabilities		23 907
TOTAL LIABILITIES		23 907
 EQUITY		
Project Current Account Balances		
AW.60	862	
J Rowntree	6 498	
Rockefeller Foundation	83 048	
Switzerland SDC - THREADS	11 232	
Unrestricted Reserve	508	
Total Project Current Balances		102 148
TOTAL EQUITY		102 148
 TOTAL LIABILITIES & EQUITY		 126 055

2004 on a cash basis, against the income as reported in the statutory accounts:

1.2 Expenditure

Expenditure is accounted for on an accruals basis.

1.3 Foreign currency transactions

The Organisation's accounting records are maintained in Swiss Francs. Transactions denominated in foreign currencies are translated to Swiss Francs at rates of exchange prevailing at the time of the transactions. Account balances denominated in a foreign currency are translated to Swiss Francs at the exchange rates prevailing at year-end. All exchange differences are recorded through the income and expenditure statement.

1.4 Fixed assets

Fixed assets are expensed at the time of purchase in accordance with donor requirements.

At 31 December 2004 the Organisation owned the following fixed assets:

	<i>Cost</i>	<i>Accum depn.</i>	<i>Net Value</i>
Computer Hardware	11 285	5 041	6 244
Computer Software	2 626	1 602	1 024
Office Furniture	1 049	542	507
Office Equipment	508	508	0
Total	15 468	7 699	7 769

Income Reconciliation - Accrual v/s Cash Basis

1 January 2004 - 31 December 2004

		<i>Plus</i>	<i>Plus</i>	<i>Less</i>	<i>Equals</i>
	Income Received in 2004 on a Cash Basis	Income Received in 2002 or 2003, but for 2004	Income Received in 2005 but for 2004	Income Received in 2004, but for 2005	Income Recorded on an Accrual Basis
Donor					
Government					
Finland MFA			43 954		43 954
Geneva DEEE		29 675			29 675
Netherlands		5 000	1 858		6 858
Switzerland DFAE DPIV	36 500				36 500
Switzerland SDC	20 000			11 232	8 768
Subtotal : Government	56 500	34 675	45 812	11 232	125 755
Trust & Foundations					
AW.60 Charitable Trust	1 667			862	805
Ford Foundation	321				321
Heinrich Boell Foundation			3 910		3 910
J. Rowntree Charitable Trust	75 228	32 754		6 518	101 464
Polden Puckham Charitable Fdn.		3 489			3 489
Rockefeller Foundation	93 263			83 048	10 215
Subtotal : Trust & Foundations	170 479	36 243	3 910	90 428	120 204
NGO					
Institute of Intl. Education	3 237				3 237
Rights & Democracy	1 972				1 972
Oxfam	11 500				11 500
Subtotal : NGO	16 709	0	0	0	16 709
Other					
American Soc. of Intl. Law	1 055				1 055
Widener University	250			250	0
Publications Sales	851				851
Workshop Registration Fees	220				220
Interest	57			36	21
Subtotal : Other	2 433	0	0	286	2 147
TOTAL	246 121	70 918	49 722	101 946	264 815

1.5 Income taxes

While the Organisation is not exempt from cantonal and federal income taxes, no taxable surplus is generated so there is no tax paid.

The Organisation's annual General Assembly, composed of all the members, approve the annual programme of work and budget. Additional information is provided in the annual report on the activities undertaken by the Organisation in 2004.

→ People at 3D

The initial team of Caroline Dommen, Stewart Jackson and Davinia Ovetv are still with 3D. We were joined in 2004 by Catherine Saez, who is 3D's office manager, replacing Sophie Frezza who had been helping us out until we were able to appoint someone longer-term. Esther Sanchez continues to put her excellent translation skills at 3D's disposal, thus being responsible for most of the Spanish-language content of our website, and many of our publications. During 2004 we also benefited from the time, energy and experience of our interns: Carin Smaller, Aida Diop Diouf, Ana Frischtak and Paulina Salö.

To read more about our team, please visit www.3dthree.org/en/page.php?IDpage=4&IDcat=6

3D also benefits greatly from the input and advice of its Advisory Board. We are delighted to have welcomed several

new Advisory Board members in 2004: Celine Charveraiat of Oxfam International, Malini Mehra of the Centre for Social Markets, Yash Tandon of the Southern and Eastern African Trade Information and Negotiations Initiative (SEATINI), Sisule Musungu of the South Centre, and Leo Palma of the Advisory Centre for WTO law.

2004 also saw the first change to our Steering Committee, as Brewster Grace retired from the Quaker UN Office and left Geneva. Although he has stood down from the Committee, he remains a valued member of the Advisory Board.

To read about the members of our Advisory Board and Steering Committee, please visit www.3dthree.org/en/complement.php?IDcomplement=11&IDpage=12&IDcat=6

3D Staff in October 2004.
From left to right: Caroline Dommen, Director
Aida Diop Diouf, Programme Assistant
Paulina Salö, Programme Assistant
Davinia Ovetv, Programme Officer
Stewart Jackson, Accountant
Catherine Saez, Office Manager



3D → Trade
→ Human Rights
→ Equitable Economy

3D → Trade - Human Rights - Equitable Economy promotes collaboration amongst trade, development and human rights professionals, to ensure that trade rules are developed and applied in ways that promote an equitable economy.

Our Objectives are:

- To promote collaborative efforts between people working to promote an equitable economy,
- To strengthen the capacity of human rights advocates to raise their concerns with trade decision-makers,
- To encourage the use of human rights mechanisms and rules in support of efforts to promote an equitable economy, and
- To ensure accountability of all economic actors.

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