

	Notes	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
At 30 June 2019					
<i>Derivatives used for hedging – forward currency exchange contract</i>					
Current financial liabilities	9.6	-	(474)	-	(474)
<i>Derivatives used for hedging - interest rate swaps</i>					
Non-current financial assets	9.3	-	569	-	569
Current financial liabilities	9.6	-	(239)	-	(239)
Non-current financial liabilities	9.6	-	(1,375)	-	(1,375)
		-	(1,045)	-	(1,045)
At 30 June 2018					
<i>Derivatives used for hedging - Interest rate swaps</i>					
Current financial assets	9.3	-	87	-	87
Non-current financial assets	9.3	-	2,099	-	2,099
Current financial liabilities	9.6	-	(3)	-	(3)
Non-current financial liabilities	9.6	-	(4,380)	-	(4,380)
		-	(2,197)	-	(2,197)

There were no transfers between levels of fair value hierarchy during the years ended 30 June 2019 and 30 June 2018.

10. NON-FINANCIAL ASSETS AND LIABILITIES

This note provides information about the Group's non-financial assets and liabilities including:

- An overview of all non-financial assets and liabilities held by the Group;
- Specific information about each type of non-financial asset and non-financial liability; and
- Information about determining the fair value of the non-financial assets and liabilities, including areas of judgement, estimates and other assumptions.

10.1. Inventories

	2019 \$'000	2018 \$'000
Finished goods - at lower of cost and net realisable value	682	656

10.2. Assets held for sale

	Notes	2019 \$'000	2018 \$'000
Current assets			
Opening balance at 1 July		5,713	5,713
Item reclassified from freehold investment property	10.4	2,068	4,400
Item reclassified to freehold investment property	10.4	(5,713)	-
Disposals during the year		(961)	(4,400)
Total assets held for sale		1,107	5,713

On 21 December 2018, the Group entered into an agreement for the divestment of a component of freehold investment property in Melbourne, Victoria for \$1m. This has been included within fair value adjustments in the statement of profit or loss. This transaction settled on 15 January 2019.

On 28 June 2019, the Group entered into an agreement for the sale of commercial investment property in Dunedin, New Zealand for NZD \$1.3m less cost of sale of NZD \$0.1m (AUD \$1.2m less cost of sale of \$0.1m). This has resulted in an unrealised gain of NZD \$1.2m (AUD \$1.1m) on the asset's carrying value. This has been included within fair value adjustments in the statement of profit or loss.

As at 1 July 2018, the Group held a contractual agreement for the sale of the land and buildings of the Croydon self-storage centre for \$5.8m, less cost of sale of \$0.1m. This resulted in this asset being classified as held for sale. Due to unforeseen circumstances outside of the Group's control this transaction did not proceed. At 30 June 2019 the asset has been classified as freehold investment property and is no longer held for sale.

10.3. Property, plant and equipment

	2019 \$'000	2018 \$'000
At cost	1,911	1,708
Accumulated depreciation	(1,055)	(684)
Total property, plant and equipment	856	1,024

Reconciliation of the carrying amounts of property, plant and equipment at the beginning and end of the current financial period is shown below:

	Notes	2019 \$'000	2018 \$'000
Plant and equipment			
Carrying amount at beginning of the year		1,024	1,229
Additions		233	154
Disposals		(8)	-
Depreciation	6	(395)	(357)
Effect of movement in foreign exchange		2	(2)
Carrying amount at end of the year		856	1,024