



**MRA**ssociates  
Advisers to Supported  
Housing

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## Amortisation

Amortisation is a form of depreciation, normally applied to intangible assets. In a supported accommodation rent breakdown it enables a landlord to recoup past outlay, most commonly on leased property: the money that was paid to acquire the lease is spread over the years of the lease for amortisation purposes.

For example if the property was acquired on a ten-year lease for a premium of £20,000 there is annual amortisation of £2,000.