**CLAIMS**

1. A panel for a surface covering system of a plurality of like panels, the panel comprising:

a base layer;

a first joint extrusion attached along a first edge of the base layer;

a second joint extrusion attached along a second edge of the base layer, opposite the first edge;

a covering layer attached onto a front surface of the base layer and covering at least part of the first joint extrusion and at least part of the second joint extrusion;

wherein the first extrusion is configured to join to a second extrusion of an adjacent like panel, and the covering layer substantially conceals the first extrusion and the second extrusion when installed.

2. A surface covering system comprising a plurality of the panels in claim 1.

3. The system as claimed in claim 2, wherein when a first and second adjacent like panels are installed, the covering layers of the first and second panels are configured to locate within a recess extending along the join between the first and second panels.

4. The system as claimed in claim 2 or 3 wherein the base layer is a plastic or fibreglass layer.

5. The system as claimed in any of claims 2 to 4 wherein the covering layer is a veneer, foil, fabric, leather or plastic layer.

6. The system as claimed in claim 5 wherein the covering layer is perforated.

7. The system as claimed in any of claims 2 to 6 wherein the base layer is formed from an acoustically absorbent material.

8. The system as claimed in any of claims 2 to 7 wherein the base layer is formed from polyester fibre.

9. The system as claimed in claim 8 wherein the base layer is formed from a composite of polyester fibre and felt.

10. A system as claimed in claim 9 wherein the polyester fibre includes slots in its back face configured to mate with corresponding lugs in the first extrusion and the second extrusion.

11. A panel as claimed in claim 1 wherein the first joint extrusion includes an attachment to an underlying support or structure.

12. A method of forming a panel, including:
    a) providing a rigid base layer;
    b) attaching a first joint extrusion along a first edge of the base layer;
    c) attaching a second joint extrusion along a second edge of the base layer, the second edge being opposite the first edge;
    d) attaching a covering layer onto a front surface of the base layer and onto at least part of at least one of the first and second joint extrusions; and
    e) forming one or more holes in a base of the first joint extrusion, for attaching the panel to an underlying support or structure.

13. The method as claimed in claim 12 wherein the covering layer is attached to the base layer by profile wrapping.