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|  | **Number Facts** | **Mental Calculations** | **Written Calculation** |
| **Year 1** | **Using number facts*** Number bonds to 20 – know all the pairs of numbers which make all the numbers to 12, and pairs with a total of 20 **(1S.1)**
* Use number facts to subtract 1-digit numbers from 2-digit numbers e.g. *Use 7 – 2 to work out 27 – 2, 37 – 2* **(1S.2)**
 | * I can subtract using pictures
* Count back in 1s from a given 2-digit number using a structured number line/ hundred grid**(1S.3)**
* Count back in 10s from any given 2-digit number using a 100 grid **(1S.4)**

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| **Year 2** | **Using number facts*** Know pairs with each total to 20 e.g. *8 – 2 = 6* e.g. *18 – 6 = 12* e.g. *15 – 8 = 7* **(2S.1)**
* Use related facts to subtract multiples of 10 and 100 e.g. 6-4=2 so 60-40=20 **(2S.2)**
* Subtract a 1-digit number from any 2-digit number using number facts, including bridging multiples of 10 e.g. *57 – 5* e.g. *52 – 6 = 52 – 2 - 4* **(2S.3)**
 | **Taking Away (Count back)*** Count back in 10s and small multiples of 10 from any given 2-digit number using a hundred grid **(2S.4)**

* Count back in 10s and 1s from any given 2-digit number using an unstructured number line **(2S5)**

**Counting On (FROG)*** Subtract any pair of 2-digit numbers by counting on (FROG) in 1s and 10s using an unstructured number line **(2S.6)**
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| **Year 3** | **Using number facts*** Know by heart/ quickly derive number bonds to 100 (multiples of 5 and 10 e.g. 100 – 35 = 65)
 | **Place Value*** Using place value e.g. 536 – 30 = 506 **(3S.1)**
* Partitioning i.e. 55 – 32 as 50 – 30 and 5 – 2 and combining the answers 20 + 3 **(3S.2)**
* Subtract multiples and near multiples of 10 and 100 **(3S.3)**

**Taking Away (Count back)*** Count back in hundreds, tens and then ones e.g. 763 -121 as 763 – 100 (663) then subtract 20 (643) and then subtract 1 (642) **(3S.4)**

**Counting On (FROG)*** Subtract 2-digit numbers from numbers > 100 by counting on using an unstructured number line e.g. *143 – 76 is done by starting at 76. Then add 4 (80), then add 20 (100), then add 43, making the difference a total of 67* **(3S5)**
* Find change from £1, £5 and £10 **(3S6)**
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| **Year 4** | **Using Number Facts*** Know by heart/quickly derive number bonds to 100 or £1 (e.g. 100 – 64 = 36) **(4S1)**
 | **Place Value*** Perform place-value subtractions without a struggle e.g. *4736 – 706 = 4030*
* Subtract multiples of 0·1
* Subtract multiples and near multiples of 10, 100, 1000, £1 and 10p **(4S3)**

**Taking Away (Count back)*** Takeaway any two 2-digit numbers mentally **(4S2)**
* Subtract £1, 10p, 1p from amounts of money

**Counting On (FROG)*** Subtract by counting on mentally e.g. *503 – 368 is done by adding 368 + 2 + 30 + 100 + 3 (so we added 135)* **(4S.4)**
* Find change from £10, £20 and £50 **(4S.5)**
 | **Expanded Written Subtraction*** Use expanded column subtraction for 3 digit numbers without decomposing **(4S.6)**
* Use expanded column subtraction for 3 digit numbers with decomposition **(4S.8)**

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| **Year 5** | **Using Number Facts*** Know by heart/ quickly derive number bonds to 1 and to the next whole number e.g. 10 – 5.6 =
* Use related facts to subtract 1- or 2-digit multiples of 10, 100, 1000, 10 000 and 100 000e.g. *8000 – 3000*
 | * Subtract numbers with 2 significant digits only, using mental strategies e.g. *6·2 – 4·5* e.g. *72* *000 – 47* *000*

**Place Value*** Subtract 1- or 2-digit near multiples of 10, 100, 1000, 10 000 and 100 000 from other numbers e.g. *82* *472 – 30* *004*
* Subtract decimal numbers which are near multiples of 1 or 10, including money e.g. *6·34 – 1·99* e.g. *£34·59 – £19·95* **(5S.1)**

**Counting On (FROG)** * Use counting up subtraction, with knowledge of number bonds to 10, 100 or £1, as a strategy to perform mental subtraction e.g. *£10 – £3·45* e.g. *1000 – 782*
 | **Efficient Written Subtraction*** Use efficient column subtraction to subtract numbers with up to 5 digits **(5S.3)**
* Use column subtraction to subtract a mix of whole numbers and decimals with different numbers of decimal places **(5S.4)**
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| **Year 6** | **Using Number Facts*** Know by heart/ quickly derive number bonds to 1, 10 and 100 and use these to derive related facts e.g. *10 – 3·65 as 0·35 + 6*
* Derive, quickly and without difficulty, number bonds to 1000 e.g. *1000 – 654 as 46 + 300 in our heads***(6S.1)**
 | * Subtract negative numbers in a context such as temperature where the numbers make sense

**Place Value*** Subtract multiples of powers of 10 and near multiples of the same
 | **Efficient Written Subtraction*** Use column subtraction to subtract decimal numbers with up to 3 decimal places **(6S.3)**
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