## Year One

Statutory Guidance: subtract one-digit and two-digit numbers to 20, including zero. Solve one-step problems that involve subtraction, using concrete objects and pictorial representations, and missing number problems.


## Year Two

Statutory Guidance: subtract numbers using concrete objects, pictorial representations, and mentally, including: a two-digit number and ones; a two-digit number and tens; two twodigit numbers.


## Year Three

Statutory Guidance: subtract numbers with up to three digits, using formal written methods of columnar subtraction.


## Year Four

Statutory Guidance: subtract numbers with up to four digits using the formal written methods of columnar subtraction where appropriate.
Linked to money and measures (non-statutory guidance) to 2 decimal places.


## Year Five

Statutory Guidance: subtract whole numbers with more than four digits, including using formal written methods (columnar subtraction).
Measurement: use all four operations to solve problems involving measure using decimal notation, including scaling.


## Year Six

Statutory Guidance: solve subtraction multi-step problems in contexts, deciding which operations and methods to use and why.
Measurement: solve problems involving the calculation and conversion of units of measure, using decimal notation up to three decimal places where appropriate.


