**Subtraction**

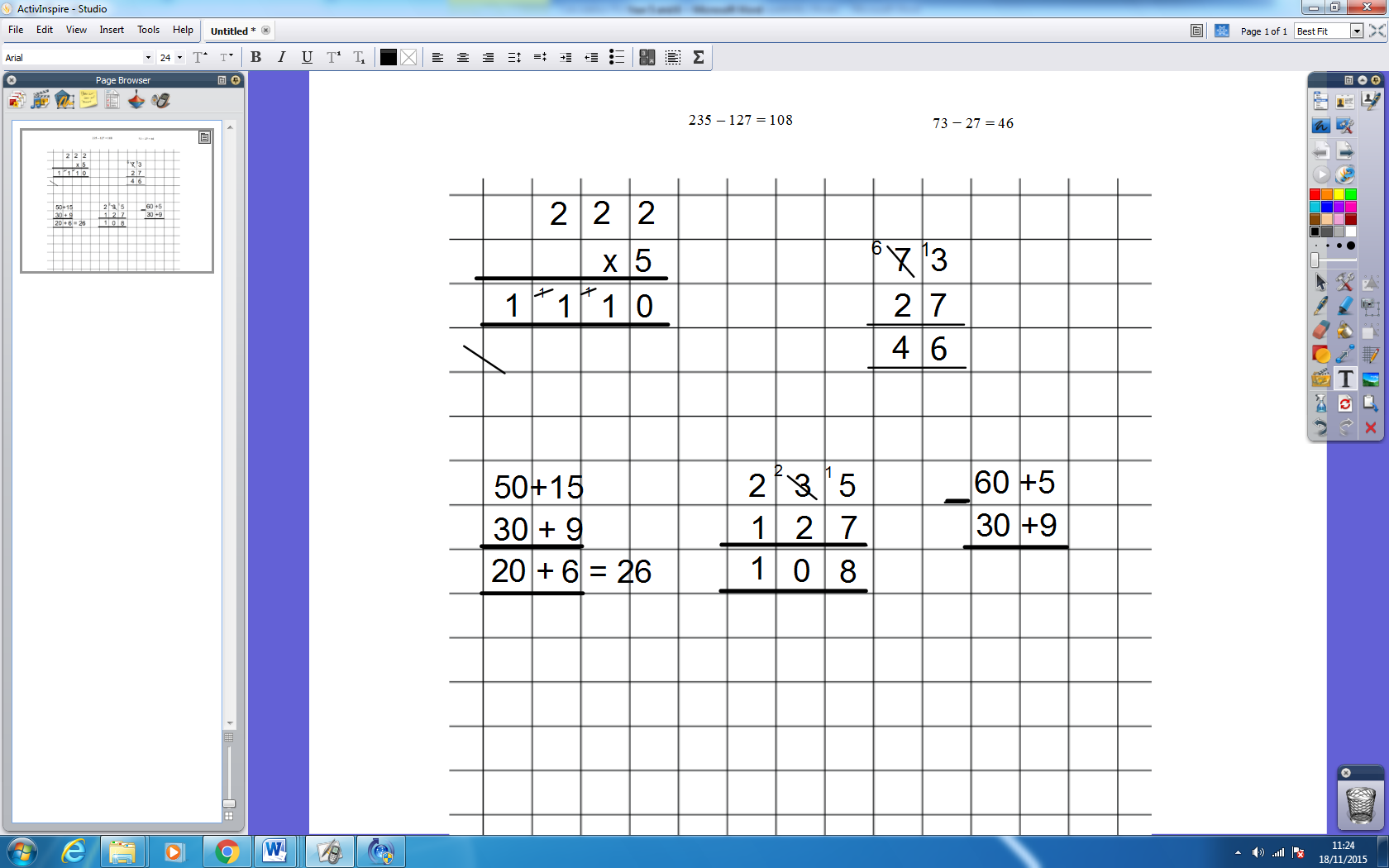
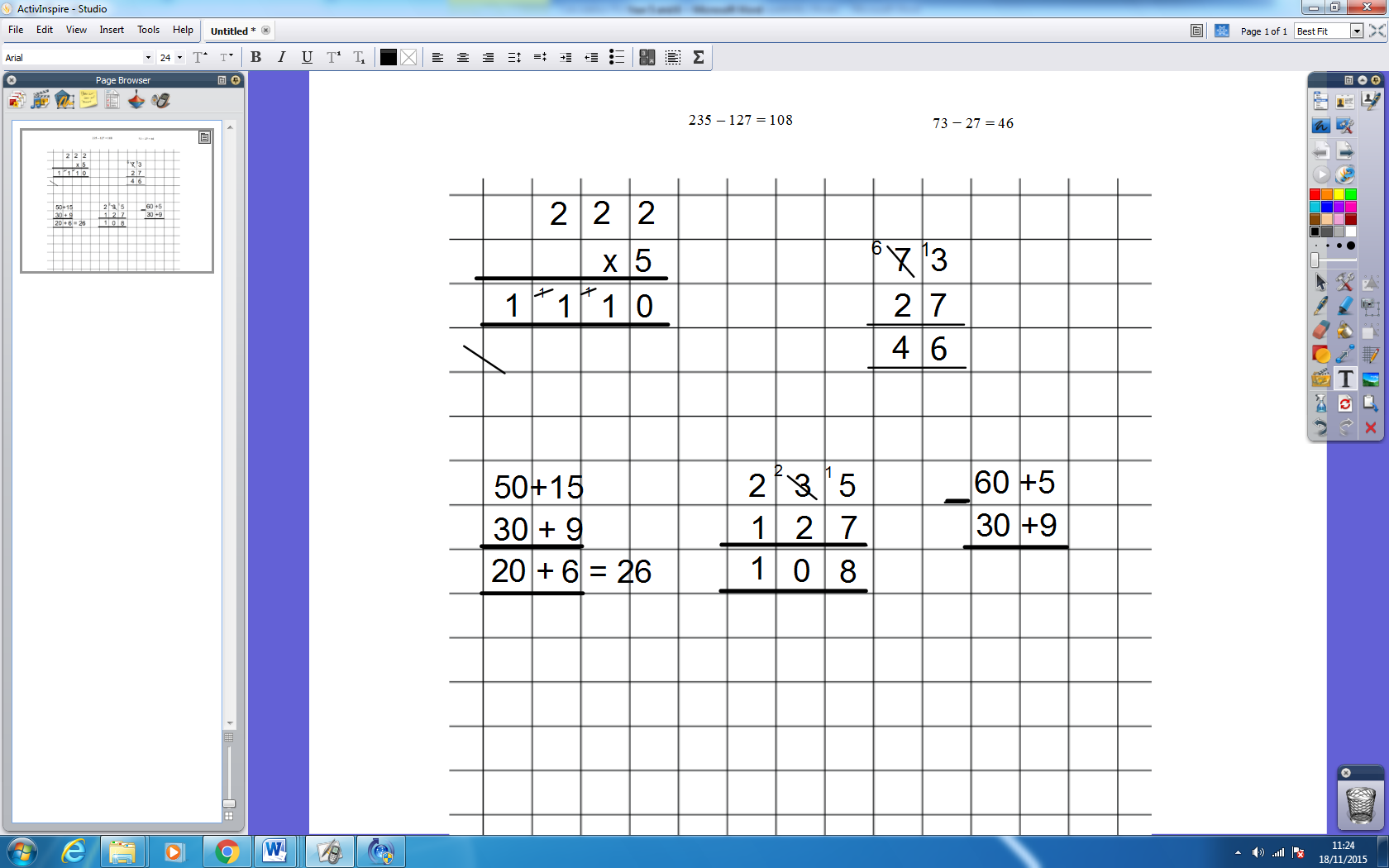
The expectation for year five and six is children will continue to solve complex subtraction problems where they will be borrowing tens and hundreds. They will initially revisit the expanded column method, if required, to ensure place value knowledge is secure. They will then move onto the compact formal written method

|  |  |
| --- | --- |
| **National Curriculum Expectations** | **Calculation Method** |
| **Stage 4/5**  Subtract numbers with up to 4 digits using the formal written method of columnar subtraction | Introduce the expanded written method where exchange/decomposition is  required:  73 − 27 = 46  70 + 3 becomes 60 +13  - 20 + 7 - 20 + 7  --------------  40 + 6 = 46  When children are confident with the expanded method introduce the formal written method, involving decomposition/exchange:  73 − 27 = 46      **If children are confident, extend the use of the formal written method with numbers over 100, returning to the expanded method first, if necessary.**  235 – 127 = 108 |

**The Expanded Column Method**

The children will partition their numbers into tens and units and then subtract each separately. This helps with place value knowledge for when children will cross ten and need to borrow tens and hundreds.

65 – 39 = 26

 becomes 

**Formal Column Method**

This is an example of the column method not crossing tens when solving subtraction problems.

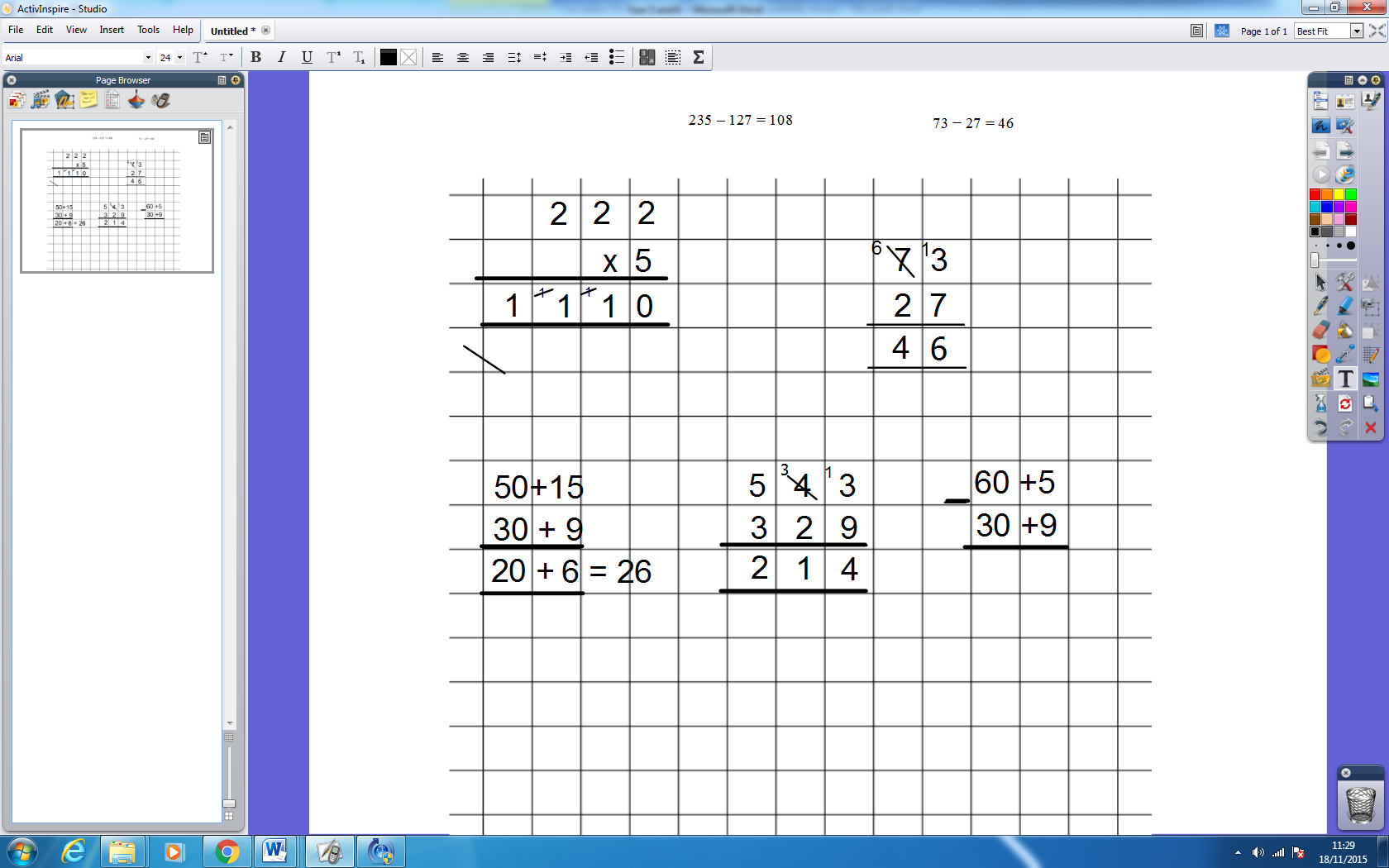
6 8

* 3 2

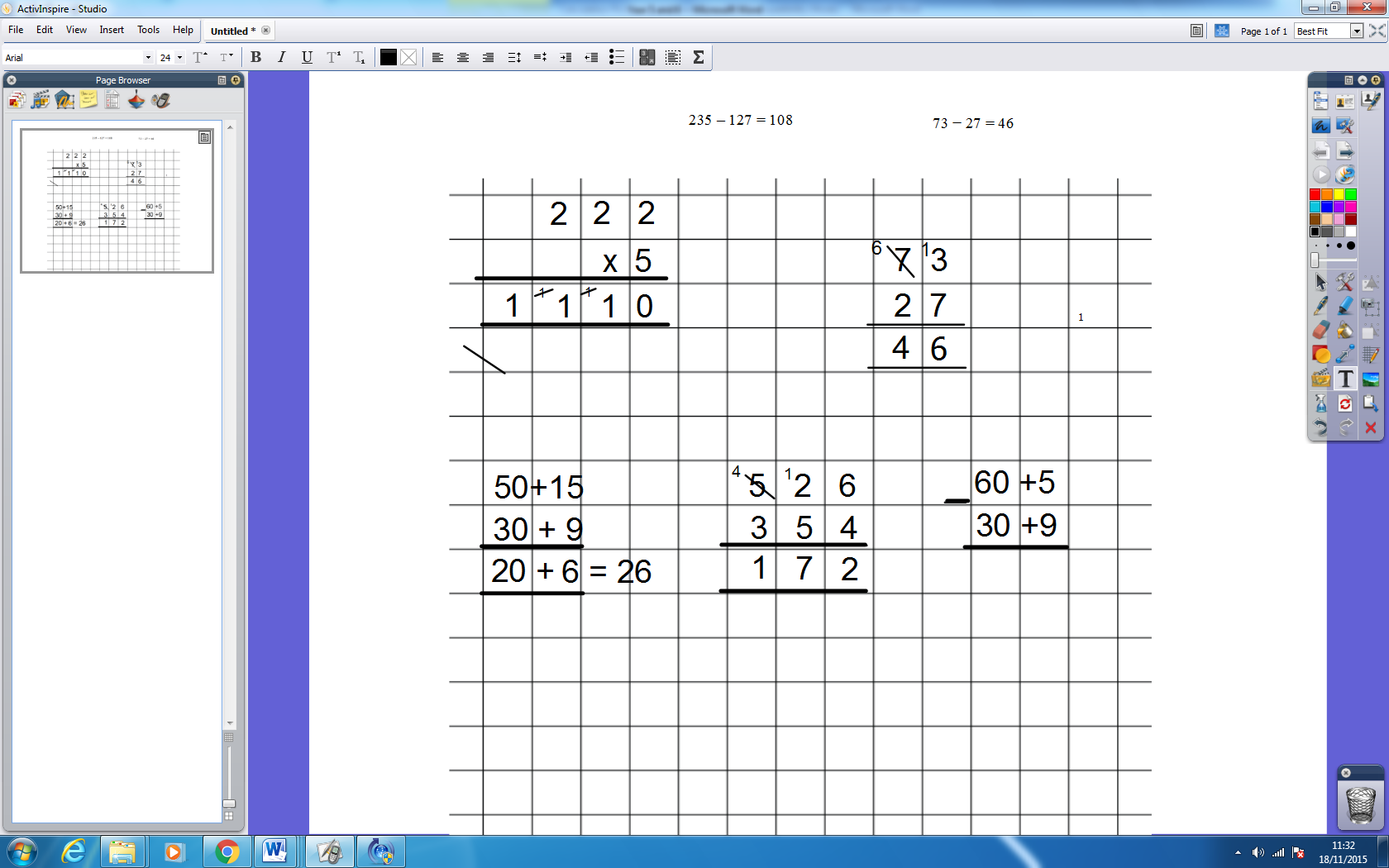
3 6

**When discussing calculations it is important to say 60 – 30 not 6 – 3 as this will ensure children are confident with place value and will be able to borrow tens and hundreds.**

543 – 329 = 214



This is where children may become confused and add the ten to the 3 as a 1. If your child says 4 – 9 for the units column they have become confused with place value and believe they have taken 1 from 4 rather than 10 from 40.

526 – 354 = 172