As outcomes, Year 5 pupils should, for example:	As outcomes, Year 6 pupils should, for example:

Informal written methods
Use pencil and paper methods to support, record or explain calculations, achieving consistent accuracy. Discuss, explain and compare methods.

Where calculations are set out in columns, know that units should line up under units, and so on…

HTU – HTU, then ThHTU – ThHTU
For example:

A: counting up   leading to

```
    754                          754
 —  286                       —  286
     14   to make 300             14  (300)
    400   to make 700            454  (754)
     54   to make 754            468
    468
```

B: compensation (take too much, add back)
```
    754
 —  286
    454  (754 — 300)
    +14  (since 300 — 286 = 14)
    468
```

Standard written methods
Continue to develop an efficient standard method that can be applied generally. For example:

C: decomposition
```
    754  =  700 + 50 + 4
 —  286     200 + 80 + 6              leading to

        =  700 +  40 + 14           744¹
           200 +  80 +  6         — 286

        =  600 + 140 + 14         644¹¹      7⁶5¹⁴4¹⁴
           200 +  80 +  6       — 286       —286
           400 +  60 +  8         468         468
```

Subtract numbers with different numbers of digits. For example, find the difference between:

764 and 5821, 4567 and 893.

Extend to decimals
Using the chosen method, find the difference between two decimal fractions with up to three digits and the same number of decimal places. Know that decimal points should line up under each other. For example:

£9.42 – £6.78
72.5 km – 4.6 km

Informal written methods
Use pencil and paper methods to support, record or explain calculations, achieving consistent accuracy. Discuss, explain and compare methods.

Where calculations are set out in columns, know that units should line up under units, and so on…

ThHTU – ThHTU, then with any number of digits
For example:

A: counting up (complementary addition)
```
    6467               or      6467
 —  2684                    —  2684
      16  (2700)              16   (2700)
     300  (3000)             300   (3000)
    3467  (6467)            3467   (6467)
    3000                    3783
     700
      70
      13
    3783
```

B: compensation (take too much, add back)
```
    6467
 —  2684
    3467  (6467 — 3000)
    +316  (since 3000 — 2684 = 316)
    3783
```

Standard written methods
Continue to develop an efficient standard method that can be applied generally. For example:

C: decomposition
```
    ⁵¹³¹⁶
    6467
 —  2684
    3783
```

Subtract numbers with different numbers of digits. For example, find the difference between:

782 175 and 4387.

Extend to decimals
Using the chosen method, subtract two or more decimal fractions with up to three digits and either one or two decimal places. Know that decimal points should line up under each other. For example:

324.9 – 7.25
14.24 – 8.7