



EYFS	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Uses the language 'fewer' to compare two sets of objects.	Reads, writes and interprets mathematical statements involving subtraction (-) and equals (=) signs.	Solves problems with subtraction using concrete objects and pictorial representations, including those involving numbers, quantities and measures.	Subtracts numbers mentally, including a three-digit number and ones.	Subtracts numbers with up to 4 digits using the formal written methods of columnar addition and subtraction where appropriate.	Subtracts whole numbers with more than 4 digits, including using formal written methods.	Can use formal methods to solve multi-step problems
In practical activities and discussion, beginning to use the vocabulary involved in subtracting.	Represents and uses number bonds and related subtraction facts within 20.	Solves problems with subtraction applying their increasing knowledge of mental and written methods.	Subtracts numbers mentally, including a three-digit number and tens.	Estimates and uses inverse operations to check answers to a calculation.	Subtracts numbers mentally with increasingly large numbers.	Can calculate mentally, using efficient strategies such as manipulating expressions using commutative and distributive properties to simplify the calculation
	Subtracts one-digit and two-digit numbers to 20, including zero.	Can subtract any 2 two-digit numbers using an efficient strategy, explaining their method verbally, in pictures or using apparatus (e.g. $48 + 35$; $72 - 17$)	Subtracts numbers mentally, including a three-digit number and hundreds.	Solves subtraction two-step problems in contexts, deciding which operations and methods to use and why.	Uses rounding to check answers to calculations and determines, in the context of a problem, levels of accuracy.	
ELG They solve problems, including doubling, halving and sharing.	Solves one-step problems that involve subtraction, using concrete objects and pictorial representations, and missing number problems such as $7 = n - 9$.	Subtracts numbers using concrete objects, pictorial representations, and mentally, including subtracting 3 single-digit numbers.	Subtracts numbers with up to three digits, using formal written methods of columnar subtraction.		Solves subtraction multi-step problems in contexts, deciding which operations and methods to use and why.	
ELG Using quantities and objects, they subtract two single-digit numbers and count on or back to find the answer.		Shows that addition of two numbers can be done in any order and subtraction of one number from another cannot.	Estimates the answer to a calculation and uses inverse operations to check answers.			
ELG say which number is one less than a given number. They recognise, create and describe patterns.		Can recall all number bonds to and within 10 and use these to reason with and calculate bonds to and within 20, recognising other associated additive relationships (eg. If $7 + 3 = 10$, then $17 + 3 = 20$; if $7 - 3 = 4$, then $17 - 3 = 14$; leading to if $14 + 3 = 17$, then $3 + 14 = 17$, $17 - 14 = 3$ and $17 - 3 = 14$)	Solves problems, including more complex subtraction.			