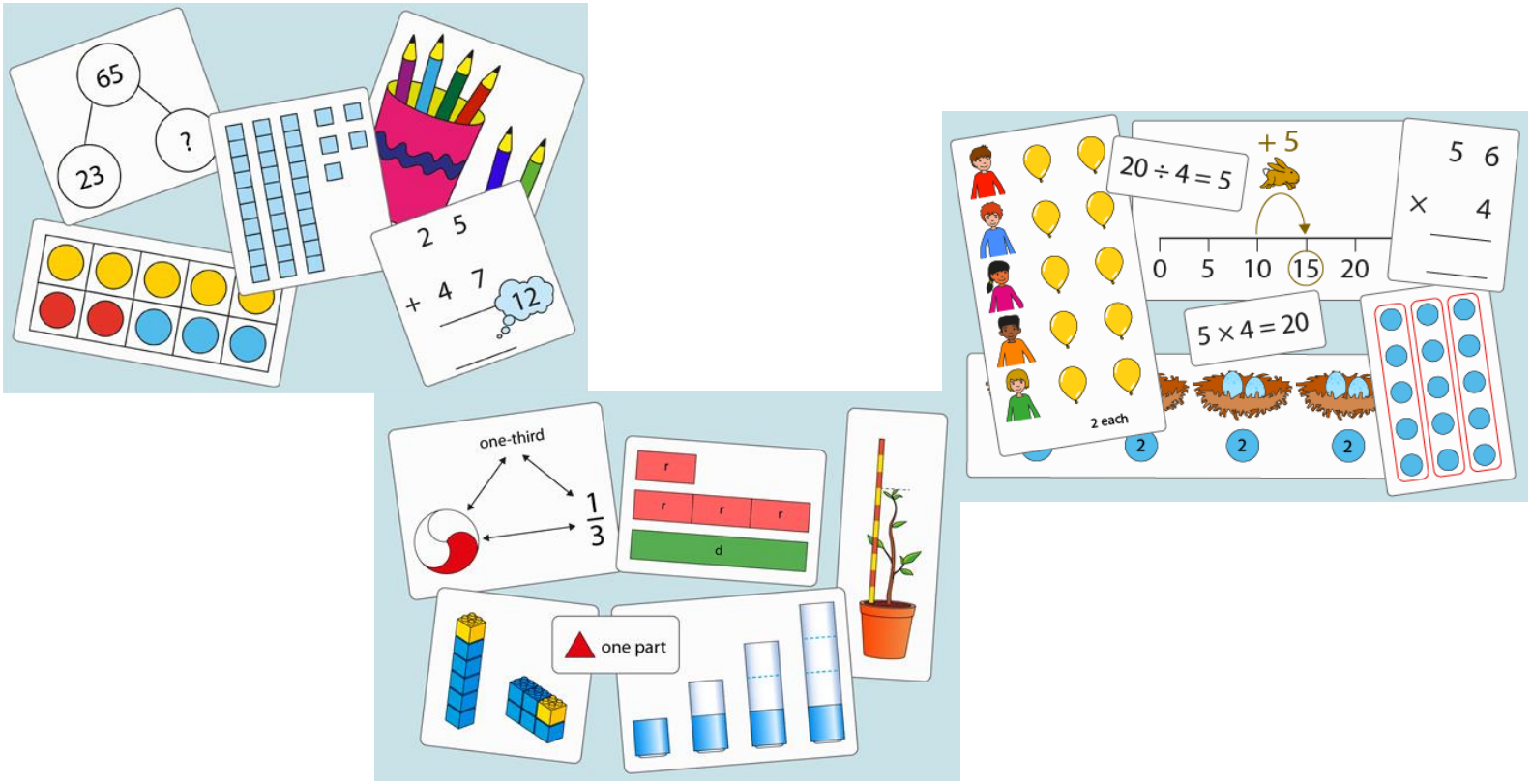
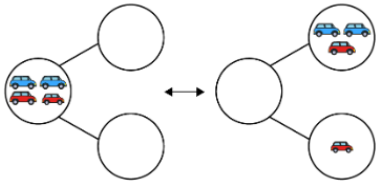
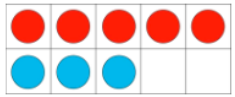
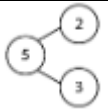
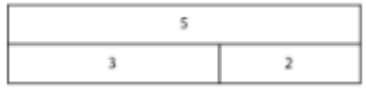
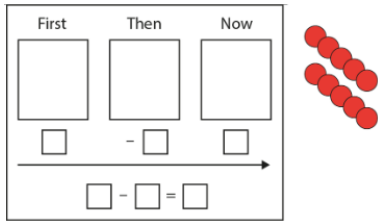
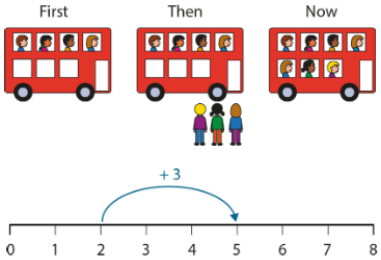
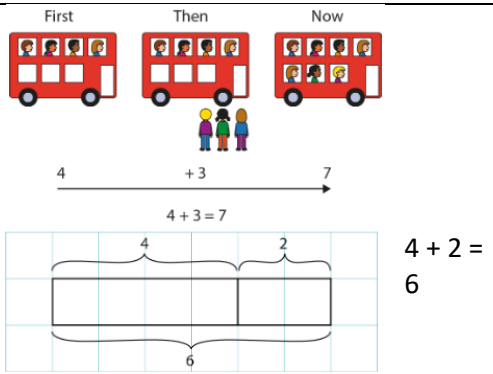
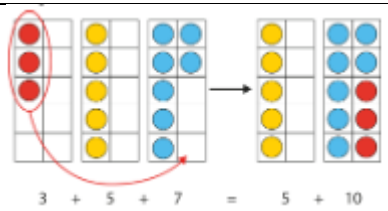
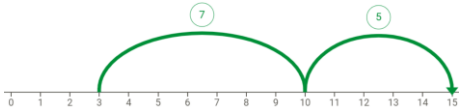
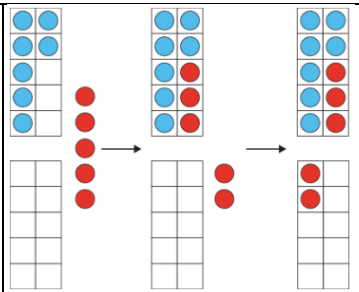
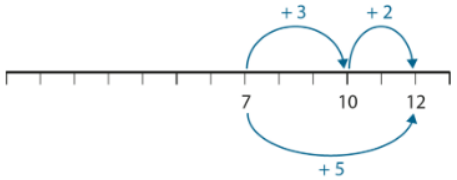
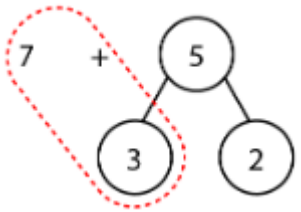
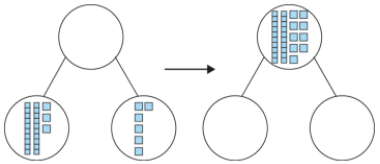
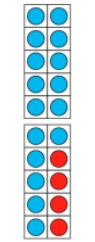
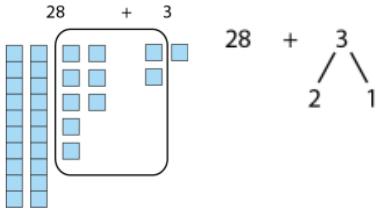
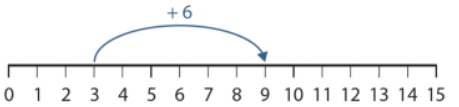
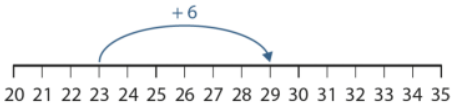
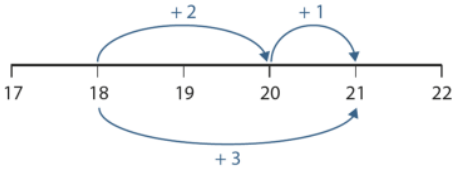
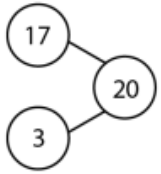
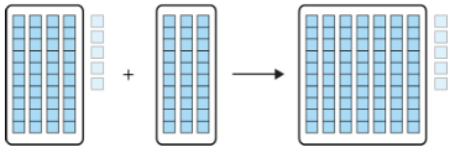
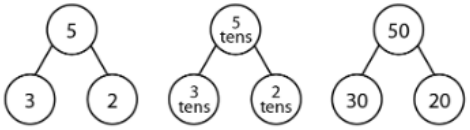
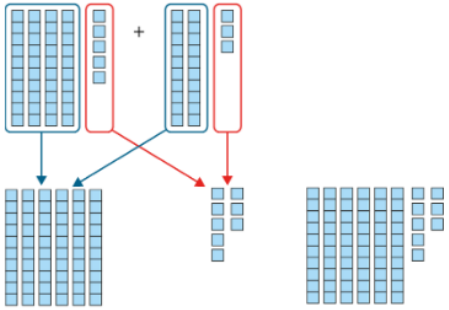
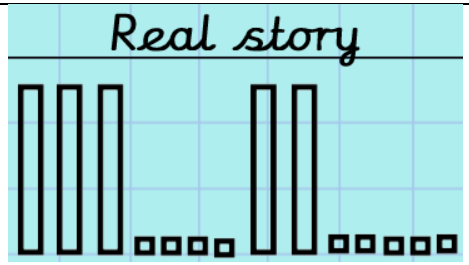
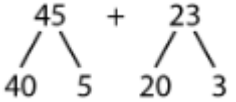
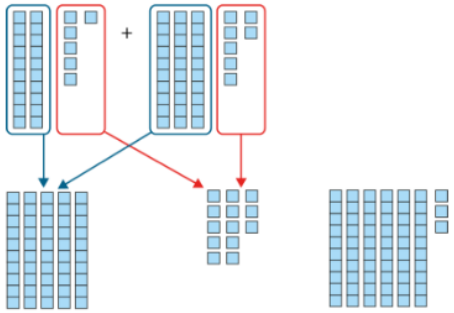
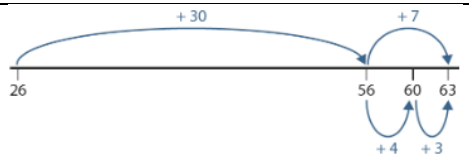
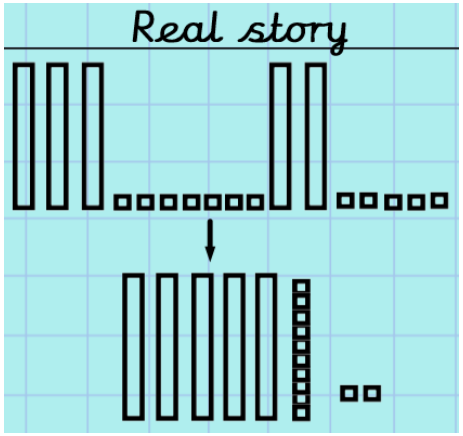
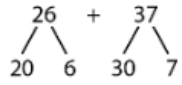
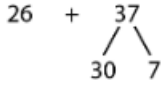
Calculation Procedure



Addition

Stem sentences	Concrete (Can we make it?)	Pictorial (Can we draw it?)	Abstract (Can we write the equation?)
Year R/1 __ is the whole, __ is a part, __ is a part. __ = __ plus __ and __ plus __ = __ There are __ in total.	 3 + 4 = 7 7 = 3 + 4 4 + 3 = 7 7 = 4 + 3  5 + 3 = 8 8 = 5 + 3 3 + 5 = 8 8 = 3 + 5	 3 + 2 = 5 2 + 3 = 5 5 = 3 + 2 5 = 2 + 3	 2 + 3 = 5 3 + 2 = 5 5 = 2 + 3 5 = 3 + 2 Bar model 
Year R/1 First… Then… Now… e.g. **First** there were 4 children on the bus, **then** 3 children got on. **Now** there are 7 children on the bus.	Role play getting 'on the bus' or use a toy bus. 	 4 + 3 = 7 2 + 3 = 5	 4 + 2 = 6
Year 2 We can look for pairs of addends which sum to 10. __ plus __ is equal to 10, then 10 plus __ is equal to __.			3 + 5 + 7 = 3 + 7 + 5 = 10 + 5 = 15

Year 2 First I partition the __: __ plus __ is equal to __. Then __ plus __ is equal to ten … and ten plus __ is equal to __.	 7 + 5 = 7 + 3 = 10 10 + 2 = 12	 7 + 5 = 7 + 3 = 10 10 + 2 = 12	 7 + 3 = 10 10 + 2 = 12
Year 2 I know that __ plus __ is equal to __. (single-digit fact) So __ plus __ is equal to __. (related two-digit plus single digit fact) I know that __ plus __ is equal to ten so __ plus __ is equal to __.	 3 + 6 = 9 23 + 6 = 29  16 + 4 = 20  	  3 + 6 = 9  23 + 6 = 29	 17 + 3 = 20
Year 2 I know that __ plus __ is equal to __. So __ tens plus __ tens is equal to __ tens. __ tens and __ ones, plus __ tens is equal to __ tens and __ ones.	 40 + 30 = 70 so 45 + 30 = 75	 45 + 30 = 75	 2 + 3 = 5 2 tens + 3 tens = 5 tens 20 + 30 = 50

<table>
<tr>
<td>Year 2
First I partition the __ into __ and __, and the __ into __ and __.
__ plus __ is equal to __... (addition of the tens)
__ plus __ is equal to __... (addition of the ones)
and __ plus __ is equal to __. (addition of the tens and ones)
So __ plus __ is equal to __. (summary of the overall calculation)</td>
<td> 
45 + 23 = 60 + 8 = 68</td>
<td> 
34 + 25 =</td>
<td> 
40 + 20 = 60
5 + 3 = 8
60 + 8 = 68</td>
</tr>
<tr>
<td>Year 2
First I partition the __ into __ and __, and the __ into __ and __.
__ plus __ is equal to __... (addition of the tens)
__ plus __ is equal to __... (addition of the ones)
and __ plus __ is equal to __. (addition of the tens and ones)
So __ plus __ is equal to __. (summary of the overall calculation)</td>
<td> 
26 + 37 = 50 + 13 = 63</td>
<td> 
26 + 30 = 56
56 + 7 = 63
 
37 + 25 = 62</td>
<td> 
20 + 30 = 50
6 + 7 = 13
50 + 13 = 63
or
 
26 + 30 = 56
56 + 7 = 63</td>
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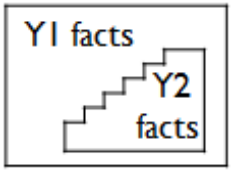
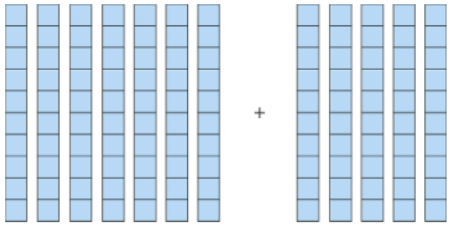
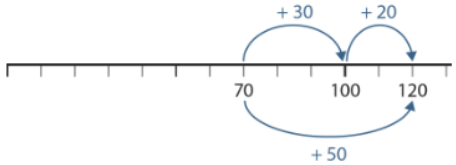
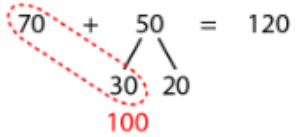
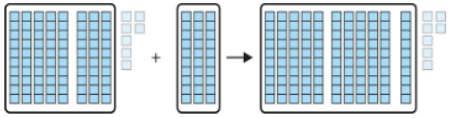
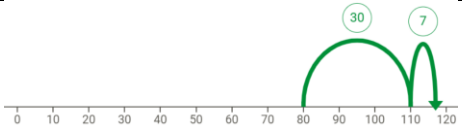
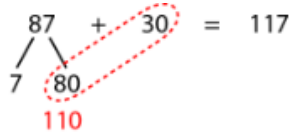
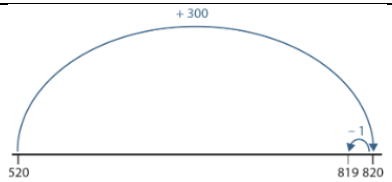
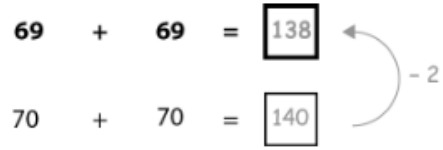
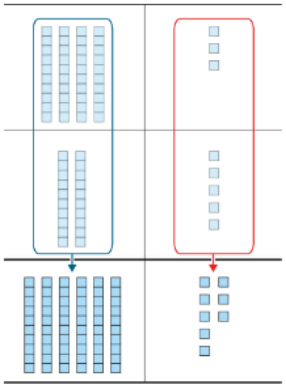
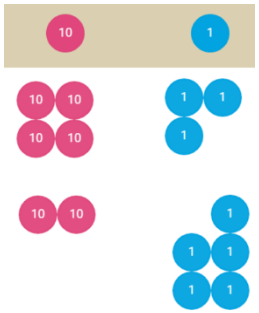
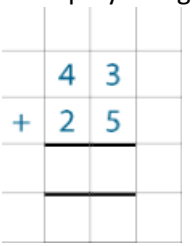
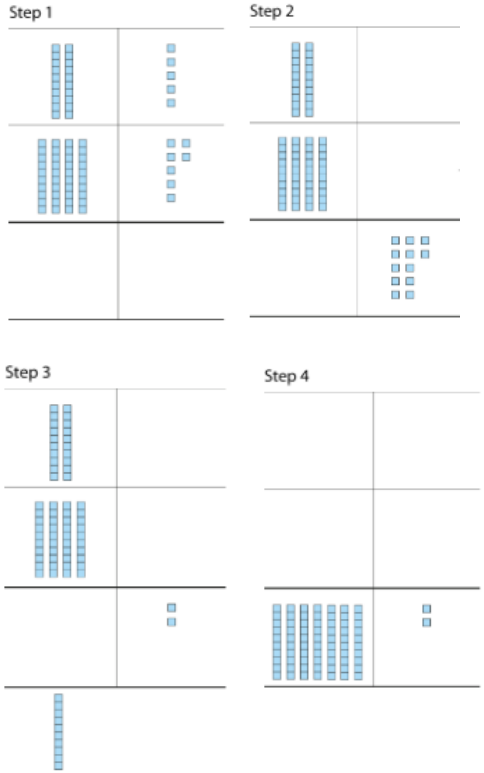
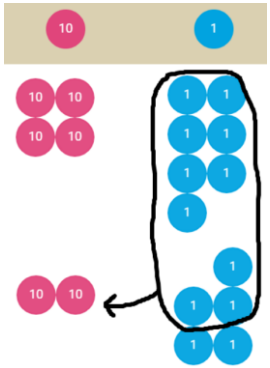
Addition Facts

Adding 1	Bonds to 10	Adding 10	Bridging/compensating
Adding 2	Adding 0	Doubles	Near doubles



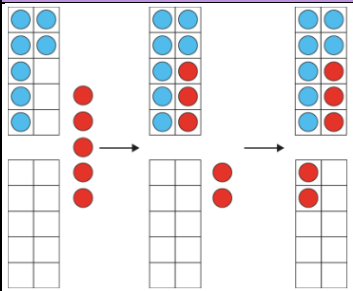
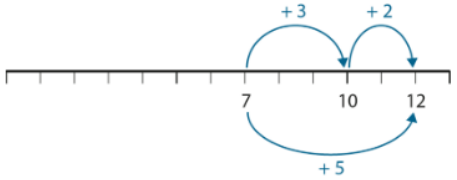
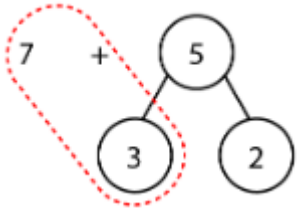
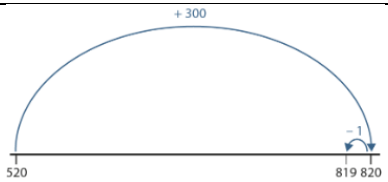
+	0	1	2	3	4	5	6	7	8	9	10
0	0 + 0	0 + 1	0 + 2	0 + 3	0 + 4	0 + 5	0 + 6	0 + 7	0 + 8	0 + 9	0 + 10
1	1 + 0	1 + 1	1 + 2	1 + 3	1 + 4	1 + 5	1 + 6	1 + 7	1 + 8	1 + 9	1 + 10
2	2 + 0	2 + 1	2 + 2	2 + 3	2 + 4	2 + 5	2 + 6	2 + 7	2 + 8	2 + 9	2 + 10
3	3 + 0	3 + 1	3 + 2	3 + 3	3 + 4	3 + 5	3 + 6	3 + 7	3 + 8	3 + 9	3 + 10
4	4 + 0	4 + 1	4 + 2	4 + 3	4 + 4	4 + 5	4 + 6	4 + 7	4 + 8	4 + 9	4 + 10
5	5 + 0	5 + 1	5 + 2	5 + 3	5 + 4	5 + 5	5 + 6	5 + 7	5 + 8	5 + 9	5 + 10
6	6 + 0	6 + 1	6 + 2	6 + 3	6 + 4	6 + 5	6 + 6	6 + 7	6 + 8	6 + 9	6 + 10
7	7 + 0	7 + 1	7 + 2	7 + 3	7 + 4	7 + 5	7 + 6	7 + 7	7 + 8	7 + 9	7 + 10
8	8 + 0	8 + 1	8 + 2	8 + 3	8 + 4	8 + 5	8 + 6	8 + 7	8 + 8	8 + 9	8 + 10
9	9 + 0	9 + 1	9 + 2	9 + 3	9 + 4	9 + 5	9 + 6	9 + 7	9 + 8	9 + 9	9 + 10
10	10 + 0	10 + 1	10 + 2	10 + 3	10 + 4	10 + 5	10 + 6	10 + 7	10 + 8	10 + 9	10 + 10

Stem sentences	Concrete (Can we make it?)	Pictorial (Can we draw it?)	Abstract (Can we write the equation?)
Year 3 I know that __ plus __ is equal to __. (single-digit addends) So __ tens plus __ tens is equal to __ tens. (multiple-of-ten addends) __ plus __ is equal to one hundred and __.	 7 + 5 = 12 7 tens + 5 tens = 12 tens 70 + 50 = 120	 70 + 50 = 70 + 30 = 100 100 + 20 = 120	 70 + 50 = 70 + 30 + 20 = 100 + 20 = 120
Year 3 I know that __ plus __ is equal to __. (single-digit addends) So __ tens plus __ tens is equal to __ tens. (multiple-of-ten addends) __ plus __ is equal to one hundred and __.	 87 + 30 = 110 + 7 = 117	 87 + 30 = 80 + 30 + 7 = 110 + 7 = 117	 87 + 30 = 80 + 7 + 30 = 110 + 7 = 117
Year 3 First we add: __ plus __ is equal to __ … … then we adjust: __ minus __ is equal to __.	 35 + 49 = 34 + 50 = 84	 520 + 299 = 520 + 300 = 820 820 – 1 = 819	

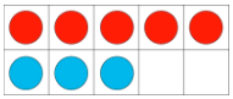
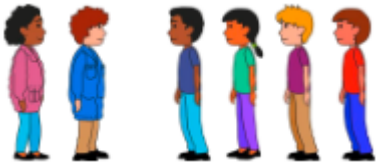
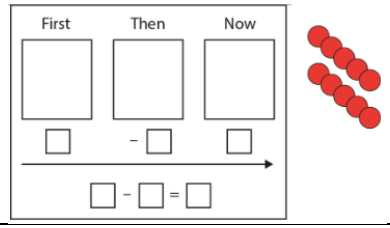
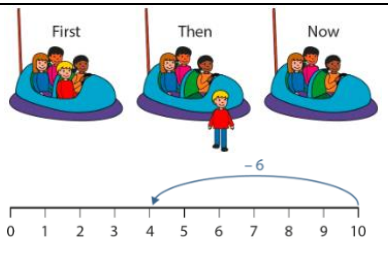
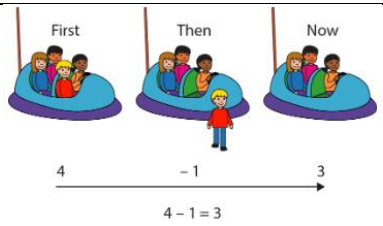
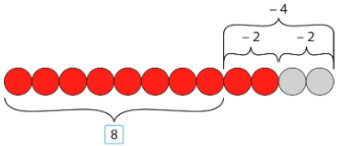
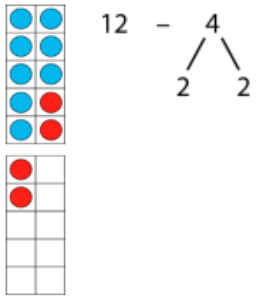
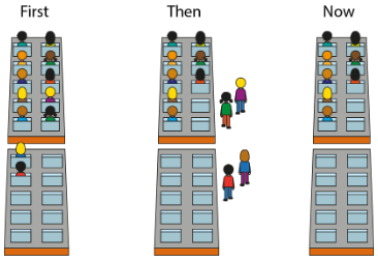
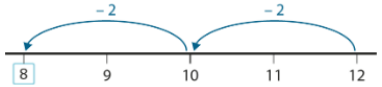
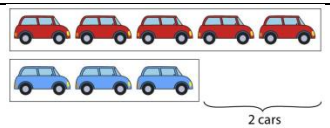
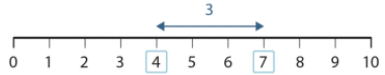
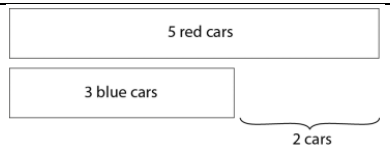
Year 3 We line up the ones; __ ones plus __ ones. We line up the tens: __ tens plus __ tens. The __ is in the ones column – it represents __ ones. The __ is in the ones column – it represents __ ones. __ ones plus __ ones is equal to __ ones. The __ is in the tens column – it represents __ tens. The __ is in the tens column – it represents __ tens. __ tens plus __ tens is equal to __ tens. In column addition we start at the right-hand side.	Start with two-digit numbers to exemplify lining up the columns. 	Children could draw place value counters. 	Start with two-digit numbers to exemplify lining up the columns.  462 + 205 ___
Year 3 If the column sum is equal to ten or more, we must regroup.	Start with two-digit numbers to exemplify the regrouping. 	Children could draw place value counters. 	Start with two-digit numbers to exemplify the regrouping. 2 5 + 4 7 2 1 2 5 + 4 7 7 2 1 567 +233 800 1 1

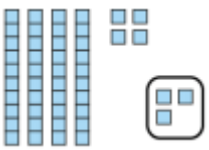
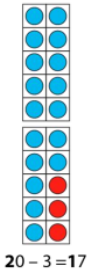
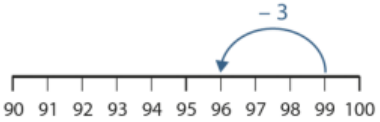
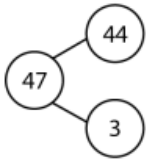
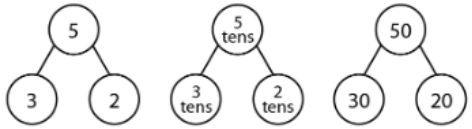
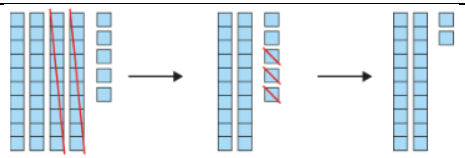
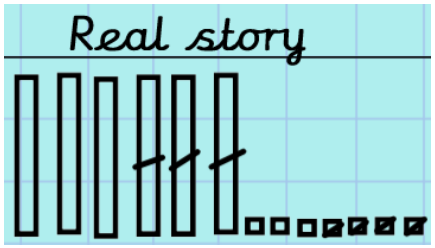
Year 4 If the column sum is equal to ten or more, we must regroup.	See Year 3 examples	See Year 3 examples	6,584 + 2,739 9,323 1 1 1 £24.55 + £17.82 £42.37 1 1
Years 5 and 6 If the column sum is equal to ten or more, we must regroup.	See Year 3 examples	See Year 3 examples	As in Year 4 but using numbers with more than 4 digits

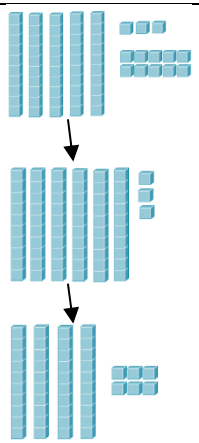
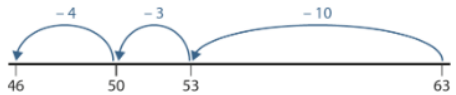
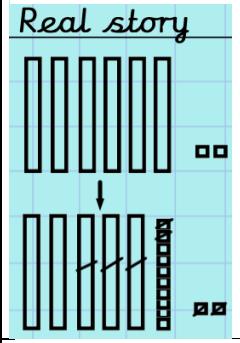
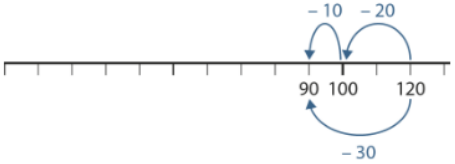
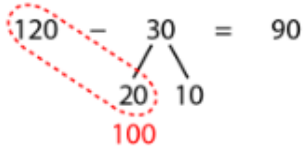
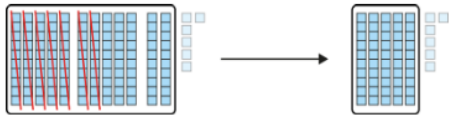
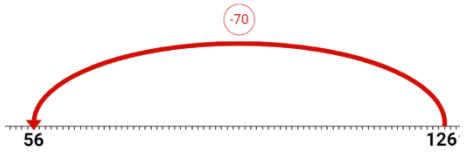
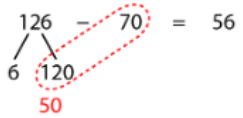
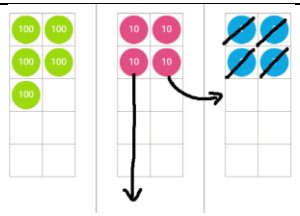
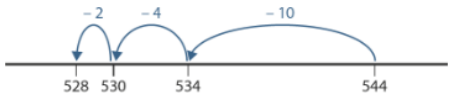
Addition – Key Mental Strategies for Key Stage 2

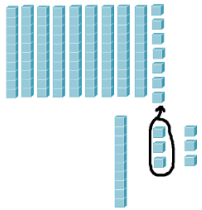
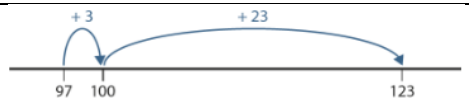
Strategy	Concrete (Can we make it?)	Pictorial (Can we draw it?)	Abstract (Can we write the equation?)
Years 3, 4, 5 and 6 Bridging through a multiple of 10, 100, etc	 7 + 5 = 7 + 3 = 10 10 + 2 = 12	 7 + 5 = 7 + 3 = 10 10 + 2 = 12	 7 + 3 = 10 10 + 2 = 12
Years 3, 4, 5 and 6 Compensating – rounding to the nearest multiple 10, 100, etc and adjusting	 35 + 49 = 34 + 50 = 84	 520 + 299 = 520 + 300 = 820 820 – 1 = 819	69 + 69 = 138 70 + 70 = 140 - 2

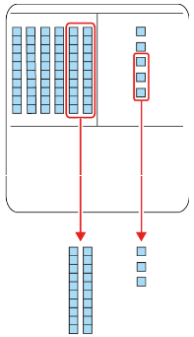
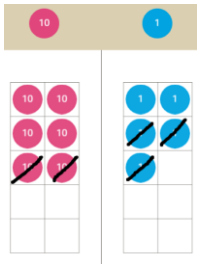
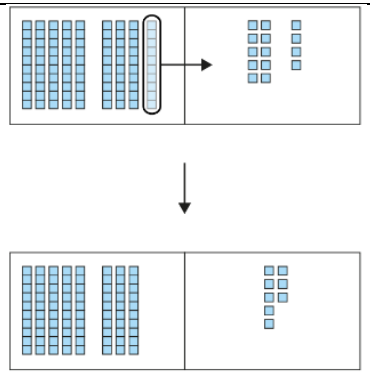
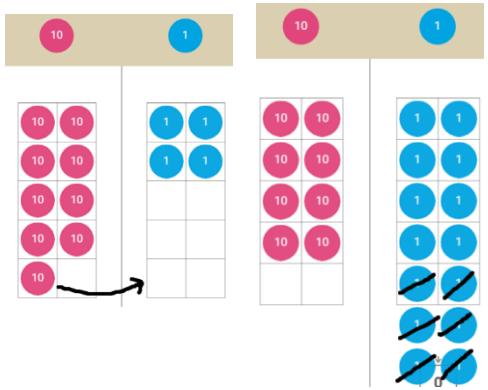
Subtraction

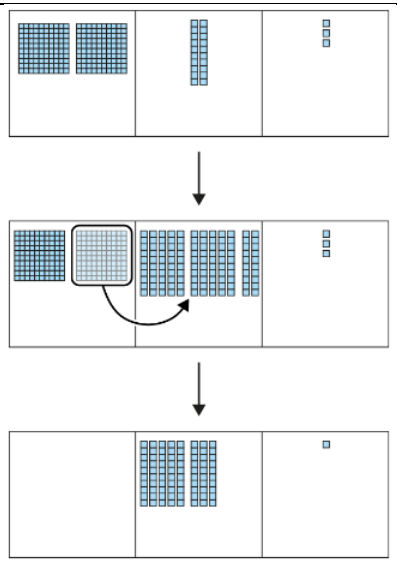
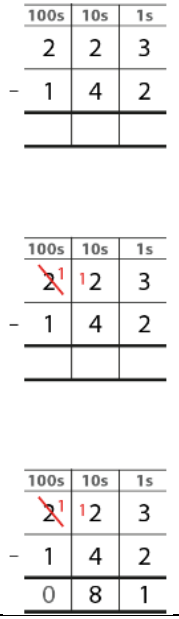
Stem sentences	Concrete (Can we make it?)	Pictorial (Can we draw it?)	Abstract (Can we write the equation?)
Year R/1 __ is the whole, __ is a part, __ is a part. __ = __ minus __ and __ minus __ = __	I have 8 counters. 5 counters are red. How many are blue? 	There are 6 children. 2 have their coat on. How many do not have their coat on? 	There are 8 flowers. 2 are red and the rest are yellow. How many are yellow? 8 – 2 = 6
Year R/1 First… Then… Now… e.g. **First** there were 4 children in the car, **then** 1 child got out. **Now** there are 3 children in the car.	Role play 'getting out of a car'. 	 4 - 1 = 3 3 = 4 – 1 10 – 6 = 4	
Year 2 We partition the __ into __ and __. First we subtract the __ from __ to get to 10. Then we subtract the remaining __ from 10. We know 10 minus __ is equal to __.	 12 – 4 = 12 – 2 = 10 10 – 2 = 8 	First there were 12 children on the ride. Then 4 got off. Now there are 8 children on the ride. 	 12 – 4 = 12 – 2 = 10 10 – 2 = 4
Year 2 There are more __ than __. There are fewer __ than __. The difference between __ and __ is __.	 The difference between 2 and 5 is 3. The difference between 5 and 2 is 3.	 The difference between 4 and 7 is 3. The difference between 7 and 4 is 3.	 5 – 3 = 2

Year 2 I know that __ minus __ is equal to __. (single-digit fact) So __ minus __ is equal to __. (related two-digit minus single digit fact) I know that ten minus __ is equal to __ so __ minus __ is equal to __.	 7 – 3 = 4 47 – 3 = 44  20 – 3 = 17	 9 – 3 = 6 99 – 3 = 96	 47 – 3 = 44
Year 2 I know that __ minus __ is equal to __. So __ tens minus __ tens is equal to __ tens.	 70 – 30 = 40 so 75 – 30 = 45	 75 – 30 = 45	 5 – 3 = 2 5 tens – 3 tens = 2 tens 50 – 30 = 20
Year 2 First I subtract the tens, then I subtract the ones.	 45 – 23 = 45 – 20 = 25 25 – 3 = 22	67 – 34 = 33 	45 – 23 = 22

Year 2 First I subtract the tens, then I subtract the ones.		  62 – 34 = 28	63 – 17 = 46
Year 3 I know that __ minus __ is equal to __. (bridging ten) So __ tens minus __ tens is equal to __ tens. (bridging ten tens) One hundred and __ minus __ is equal to __.	See Year 2 (bridging)	 120 – 30 = 120 – 20 = 100 100 – 10 = 90	 120 – 30 = 120 – 20 = 100 100 – 10 = 90
Year 3 I know that __ minus __ is equal to __. (bridging ten) So __ tens minus __ tens is equal to __ tens. (bridging ten tens) One hundred and __ minus __ is equal to __.	 126 – 70 = 56	 	 126 – 70 = 120 – 70 + 6 = 50 + 6 = 56
Year 3 We partition the __ into __ and __. First we subtract the __ from __ to get to a multiple of 10. Then we subtract the remaining __ from the multiple of 10. We know 10 minus __ is equal to __ so __ minus __ is equal to __.		544 – 16  	Count back to multiples of 10/100

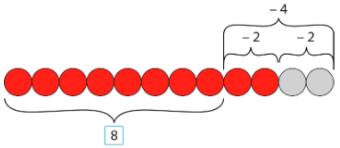
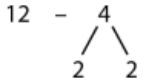
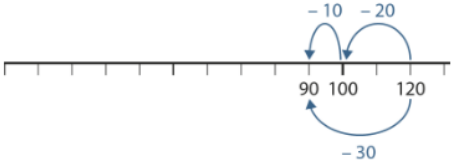
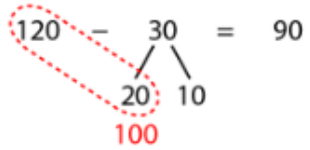
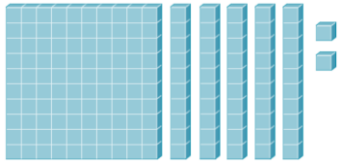
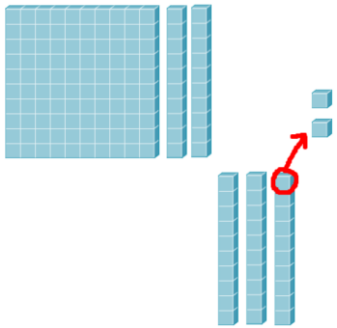
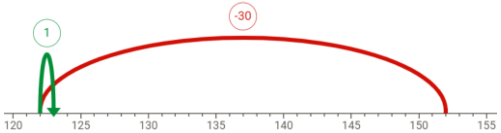
Year 3 We partition the __ into __ and __. First we add the __ to __ to get to 100. Then we add the remaining __ to 100. We know 100 plus __ is equal to __.		 123 – 97 = 26	Count on to multiples of 10/100

Year 3 We line up the ones; __ ones plus __ ones. We line up the tens: __ tens plus __ tens. The __ is in the ones column – it represents __ ones. __ ones minus __ ones is equal to __ ones. The __ is in the tens column – it represents __ tens. __ tens minus __ tens is equal to __ tens. In column subtraction we start at the right-hand side.		Children could draw place value counters. 	6 5 − 2 3 4 2 4 6 2 − 2 5 1
Year 3 If there is an insufficient number to subtract from in a given column, we must exchange from the column to the left.		Children could draw place value counters. 	10s 1s 9 8 14 − 6 10s 1s 9 8 14 − 6 8 8

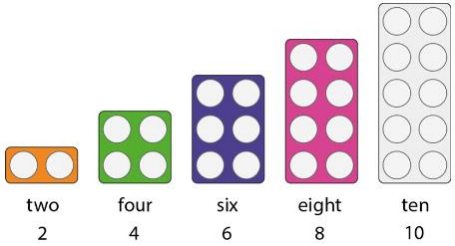
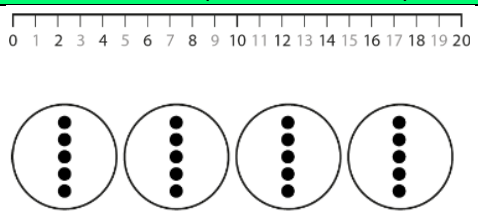
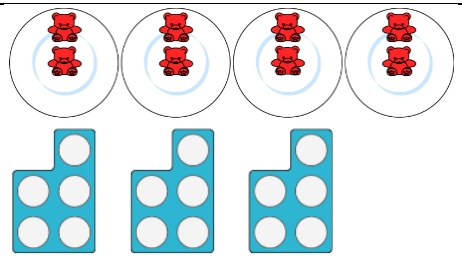
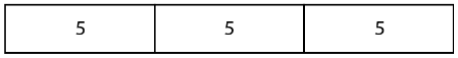
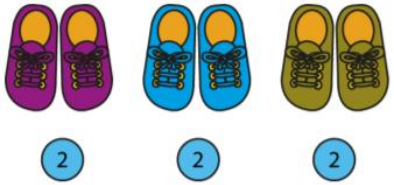
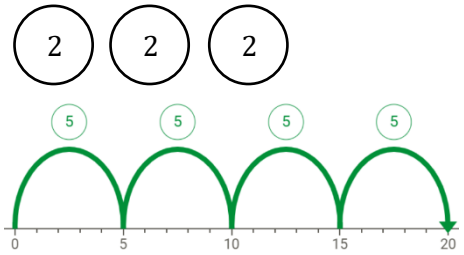
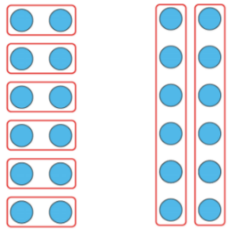
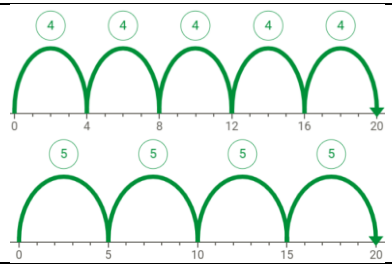
			
Year 4 If there is an insufficient number to subtract from in a given column, we must exchange from the column to the left.	See Year 3 examples	See Year 3 examples	$6,538 - 2,789 = 3,749$ £29.50 − £18.94 = £10.56

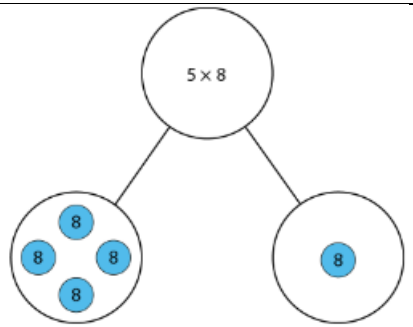
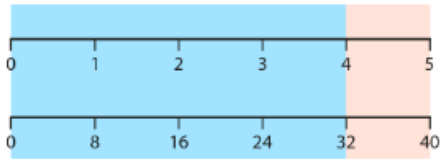
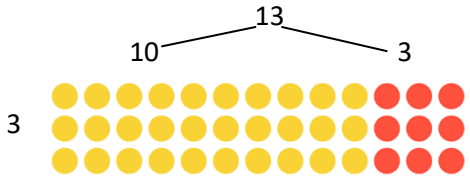
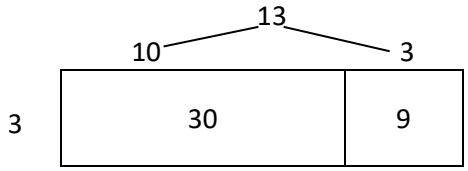
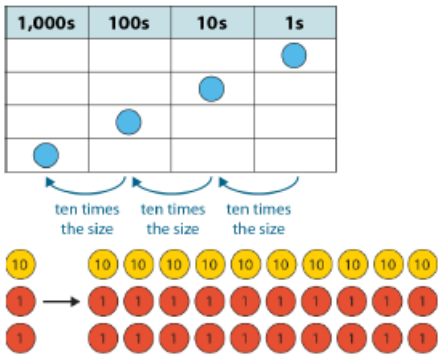
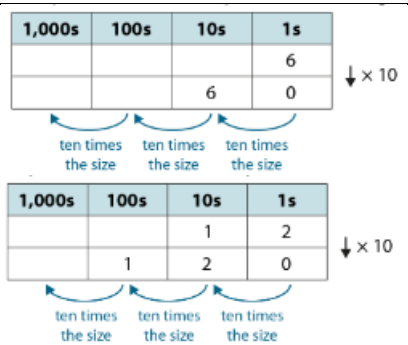
Years 5 and 6 If there is an insufficient number to subtract from in a given column, we must exchange from the column to the left.	See Year 3 examples	See Year 3 examples	As in Year 4 but using numbers with more than 4 digits

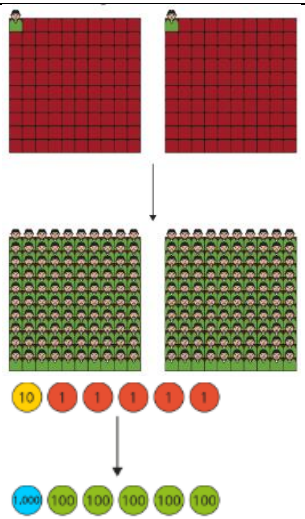
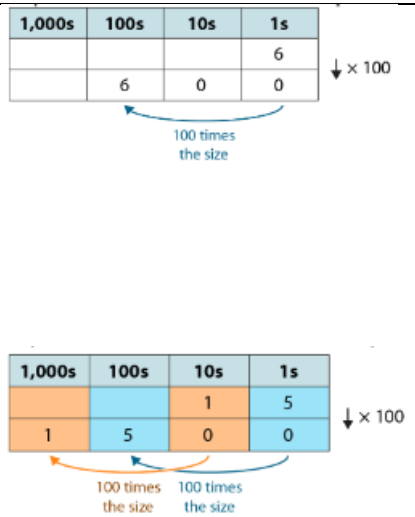
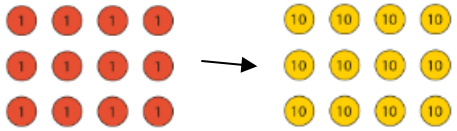
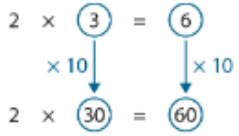
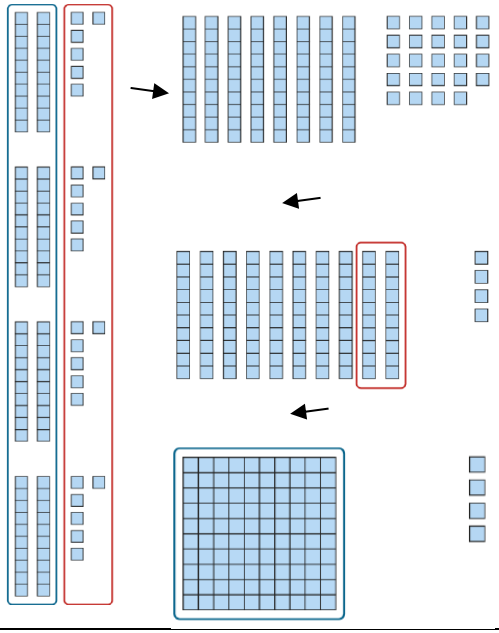
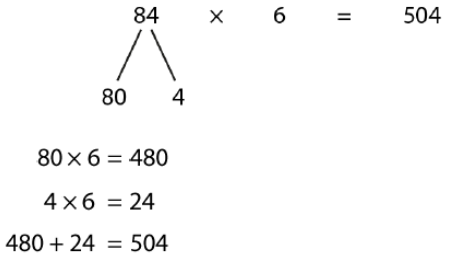
Subtraction – Key Mental Strategies for Key Stage 2

Strategy	Concrete (Can we make it?)	Pictorial (Can we draw it?)	Abstract (Can we write the equation?)
Years 3, 4, 5 and 6 Bridging through a multiple of 10, 100, etc	 12 – 4 = 12 – 2 = 10 10 – 2 = 8 	 120 – 30 = 120 – 20 = 100 100 – 10 = 90	 120 – 30 = 120 – 20 = 100 100 – 10 = 90
Years 3, 4, 5 and 6 Compensating – rounding to the nearest multiple 10, 100, etc and adjusting	 152 – 29 		152 – 30 = 122 122 + 1 = 123

Multiplication

Stem sentences	Concrete (Can we make it?)	Pictorial (Can we draw it?)	Abstract (Can we write the equation?)
Year R/1 One group of two, two groups of two, three groups of 2, … Ten, twenty, thirty, … One five, two fives, three fives, …			10, 20, 30, …
Year 1 There are __ coins. Each coin has a value of __p. This is __p.	 Representing each group by one object		Five 2p coins = 10p
Year 2 There are __ in each group. There are __ groups. There are __ in a group and __ groups.			2 + 2 + 2 + 2 = 8 2 x 4 = 8 5 + 5 + 5 = 15 5 x 3 = 15
Year 2 Factor times factor is equal to the product. The product is equal to factor times factor.	 Unitising equal groups – representing each group by one object		2 x 3 = 6 6 = 2 x 3
Year 2 __ times __ can represent __ in a group and __ groups. It can also represent __ groups of __. Multiplication is commutative.			2 x 5 = 5 x 2

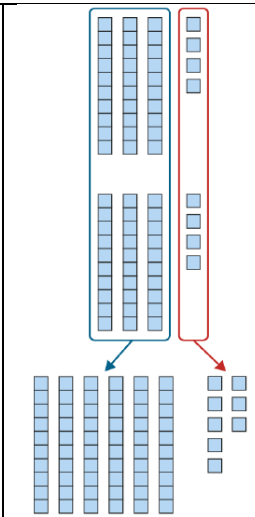
Year 3 __ is equal to __ plus __, so __ times __ is equal to __ times __ plus __ times __. __ is equal to __ minus __, so __ times __ is equal to __ times __ minus __ times __. Multiplication is distributive.			5 = 4 + 1 5 x 8 = 4 x 8 + 1 x 8 = 32 + 8 = 40 4 = 5 – 1 4 x 8 = 5 x 8 – 1 x 8 = 40 – 8 = 32
Year 3 __ is equal to __ plus __, so __ times __ is equal to __ times __ plus __ times __. __ is equal to __ minus __, so __ times __ is equal to __ times __ minus __ times __. Multiplication is distributive.			3 x 13 = 3 x 10 + 3 x 3 = 30 + 9 = 39
Year 4 ____ made ten times the size is ___ To multiply by ten, the digits move one place to the left.			6 x 10 = 60 12 x 10 = 120

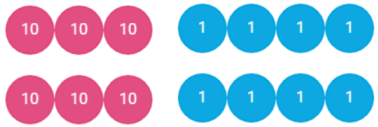
Year 4 All multiples of 100 have both a tens and ones digit of 0. When a number is multiplied by 100, the product is a multiple of 100.			2 x 100 = 200 There are 100 times as many people as before. 15 x 100 = 1500
Year 4 If one factor is made ten times the size, the product will be ten times the size.			4 x 3 = 12 so 4 x 30 = 120
Year 4 If there are ten or more ones, we must regroup the ones into tens and ones. If there are ten or more tens, we must regroup the tens into hundreds and tens. Multiplication is distributive.			84 x 6 = 80 x 6 + 4 x 6 = 480 + 24 = 504

Year 4

We work from the least significant digit, on the right, to the most significant digit, on the left.

Multiplication is distributive.





34 x 2 = 60 + 8 = 68

	10s	1s
	3	4
×		2
		8
	6	0
	6	8

2 × 4 ones = 8 ones

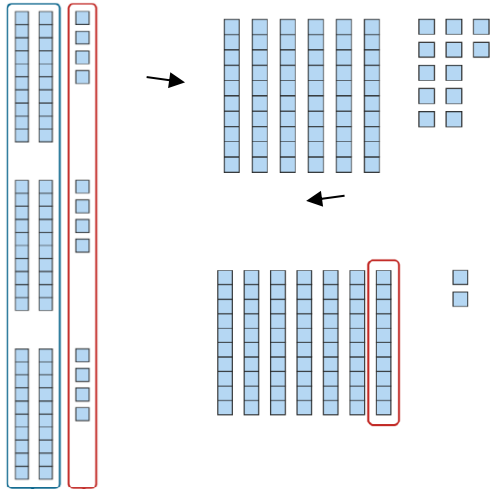
2 × 3 tens = 6 tens

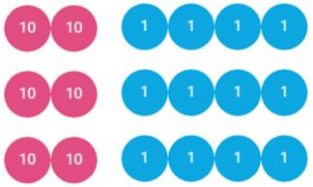
	2	1
×		4
	8	4

Year 4

If there are ten or more ones, we must regroup the ones into tens and ones.
If there are ten or more tens, we must regroup the tens into hundreds and tens.

Multiplication is distributive.





24 x 3 = 60 + 12 = 72

	10s	1s
	2	4
×		3
	1	2
	6	0
	7	2

3 × 4 ones = 12 ones = 1 ten + 2 ones

3 × 2 tens = 6 tens

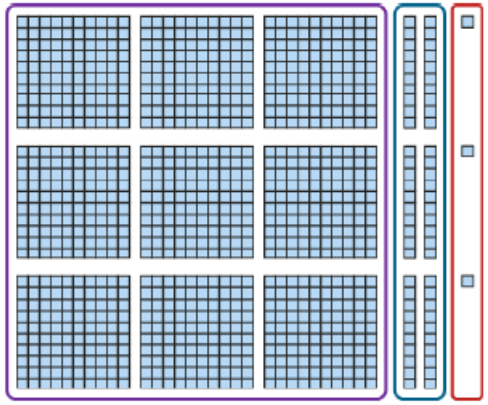
	1	8	
×		5	
	9	0	
	4		

		3	8
×			4
	1	5	2
		3	

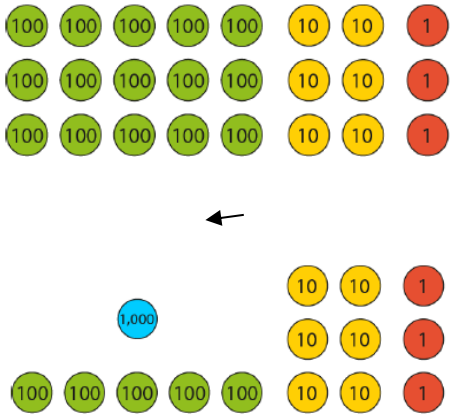
Year 4

If there are ten or more ones, we must regroup the ones into tens and ones.
If there are ten or more tens, we must regroup the tens into hundreds and tens.
If there are ten or more hundreds, we must regroup the hundreds into thousands and hundred.

Multiplication is distributive.



321 x 3 = 963



521 x 3 = 1000 + 500 + 60 + 3 = 1563

	100s	10s	1s
	3	2	1
×			3
			3
		6	0
	9	0	0
	9	6	3

3 × 1 ones = 3 ones
3 × 2 tens = 6 tens
3 × 3 hundreds = 9 hundreds

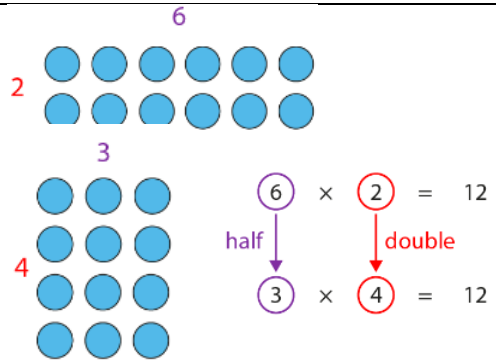
	1,000s	100s	10s	1s
		5	2	1
×				3
				3
			6	0
	1	5	0	0
	1	5	6	3

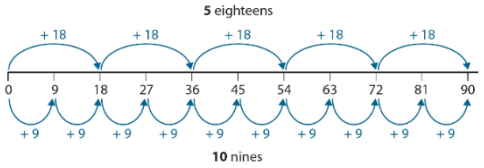
		3	6	7
×				4
	1	4	6	8
		2	2	

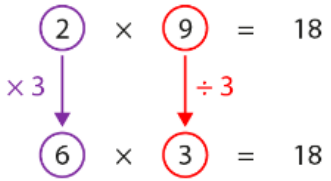
Year 5 and 6

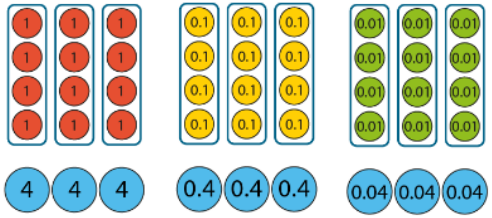
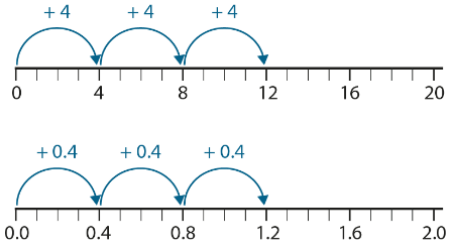
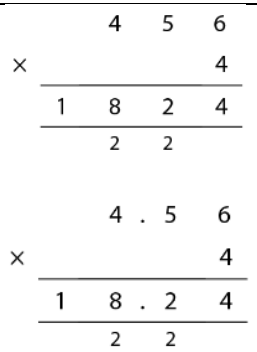
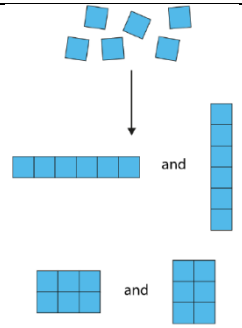
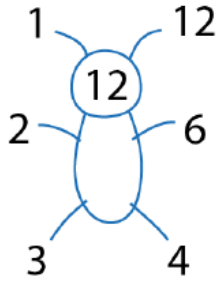
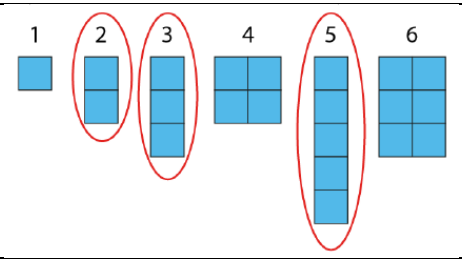
If there is a multiplicative increase in one factor and a multiplicative decrease in the other, the product remains the same.

If I multiply one factor by __, I must divide the other factor by __ for the product to remain the same.





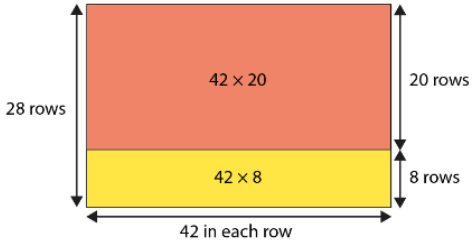


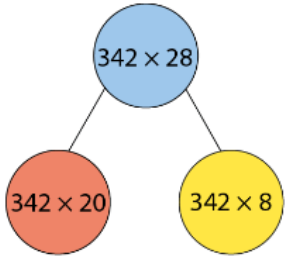
Year 5 If one factor is made one tenth of the size, the product will be one tenth of the size. If one factor is made one hundredth of the size, the product will be one hundredth of the size. I move the digits of the number I am multiplying __ places to the left until I get a whole number; then I multiply; then I move the digits of the product __ places to the right.	 4 x 3 = 12 0.4 x 3 = 1.2 0.04 x 3 = 0.12		
Year 5 Numbers that have more than two factors are composite numbers.	 Factors of 6 are 1, 2, 3 and 6.	 Factor bugs	Factors of 6 are 1, 2, 3 and 6.
Year 5 Numbers that have only two factors are prime numbers.			17 is a prime number because its only factors are 1 and 17.

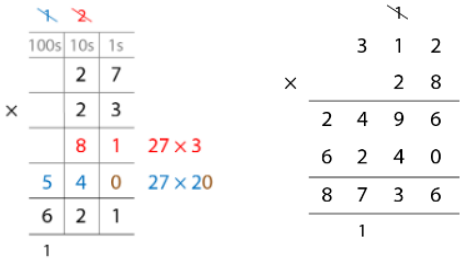
Year 6

To multiply two two-digit numbers, first multiply by the ones, then multiply by the tens, then add them together.

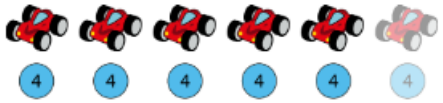
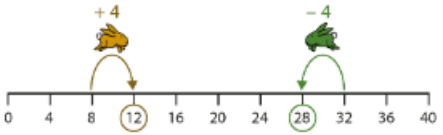
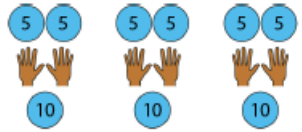
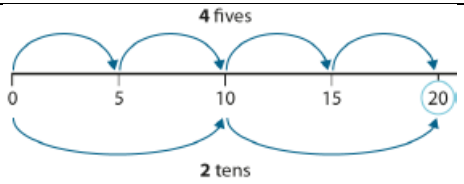
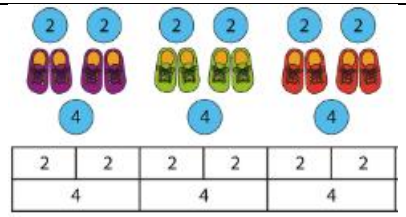
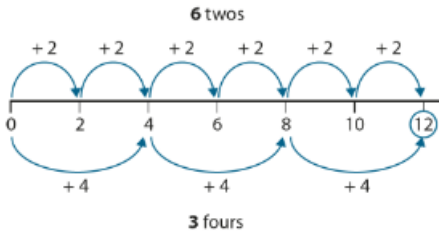
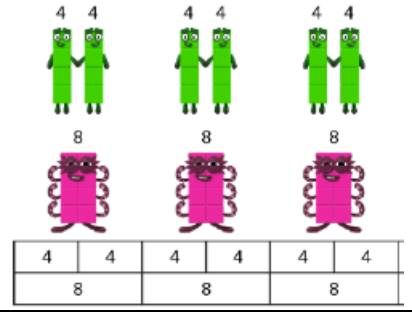
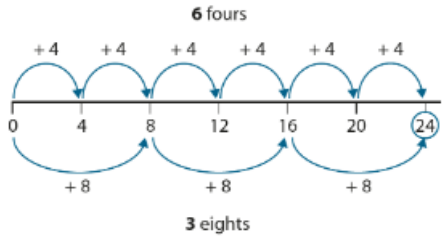
To multiply a three-digit number by a two-digit number, first multiply by the ones, then multiply by the tens, then add them together.

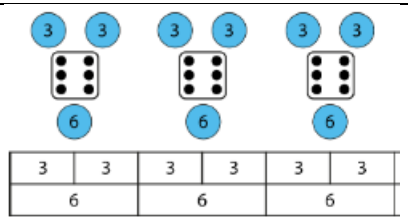
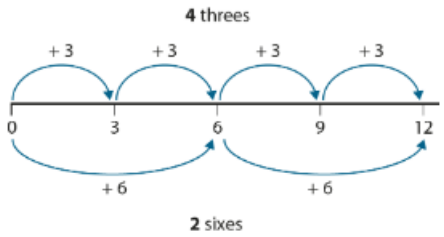
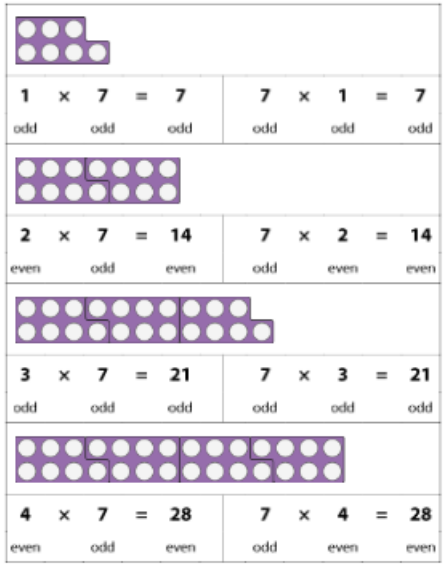
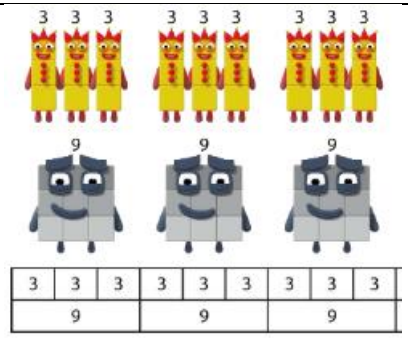
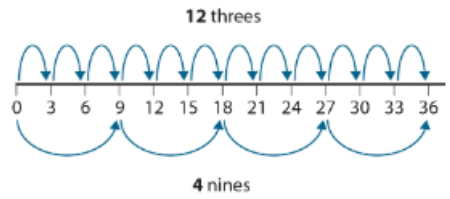


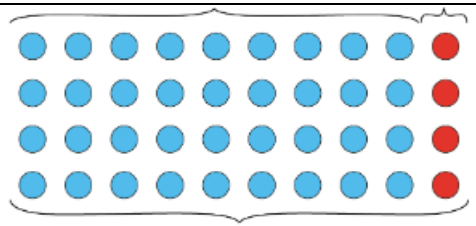
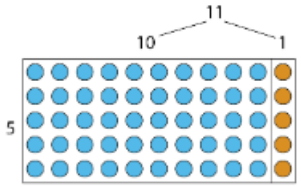
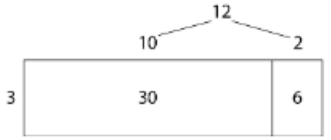




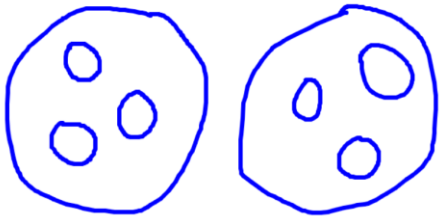
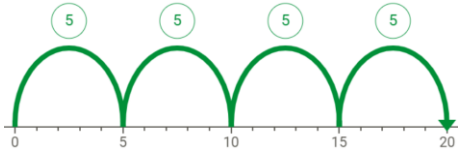
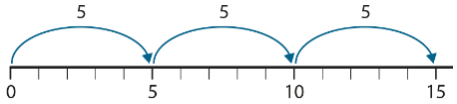
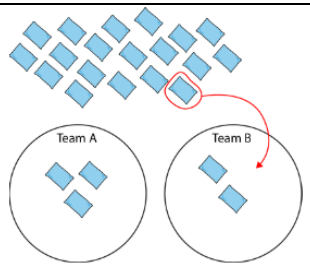
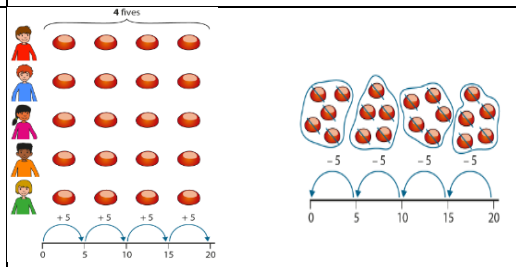
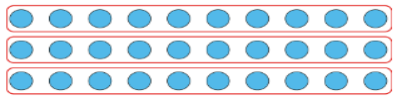
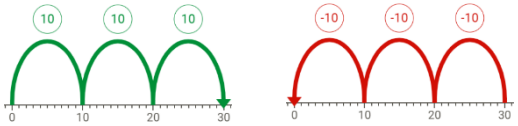
Multiplication – Key Mental Strategies for Key Stage 2

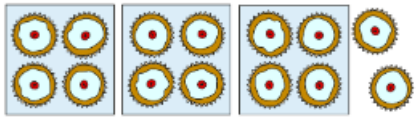
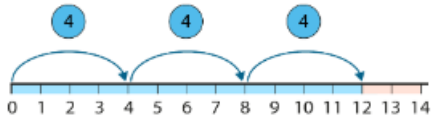
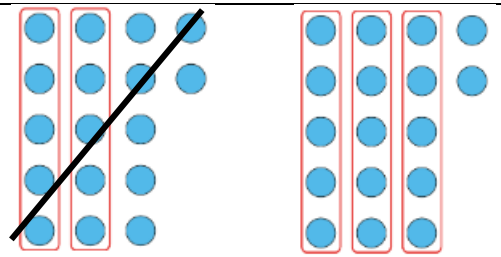
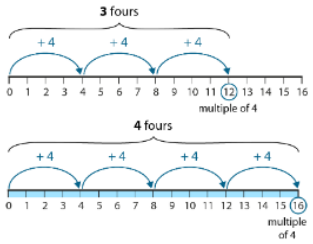
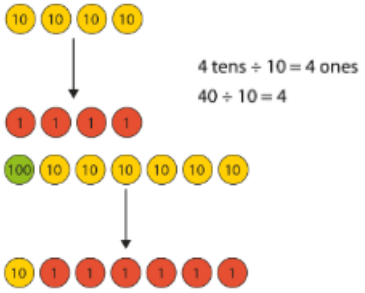
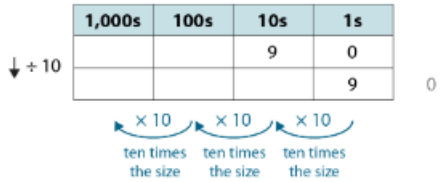
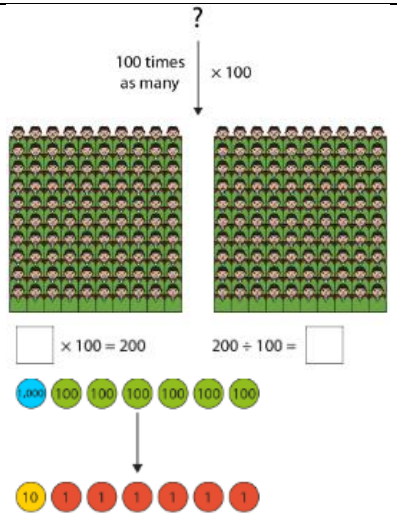
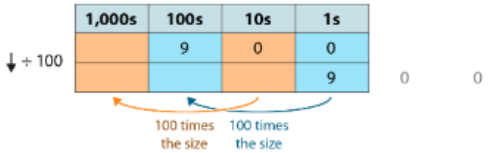
Strategy	Concrete (Can we make it?)	Pictorial (Can we draw it?)	Abstract (Can we write the equation?)
Year 3 onwards Adjacent multiples of __ have a difference of __.			4 x 6 = 4 x 5 + 4 4 x 9 = 4 x 10 - 4
Year 3 onwards Products in the 10 times table are double the products in the 5 times table. Products in the 5 times table are half of the products in the 10 times table.			5 x 4 = 10 x 2
Year 3 onwards Products in the 4 times table are double the products in the 2 times table. Products in the 2 times table are half of the products in the 4 times table.			2 x 6 = 4 x 3
Year 3 onwards Products in the 8 times table are double the products in the 4 times table. Products in the 4 times table are half of the products in the 8 times table.			4 x 6 = 8 x 3

Year 3 onwards Products in the 6 times table are double the products in the 3 times table. Products in the 3 times table are half of the products in the 6 times table.			3 x 4 = 6 x 2
Year 3 onwards When both factors are odd, the product is odd. When one factor is odd and the other factor is even, the product is even.			odd x odd = odd odd x even = even even x odd = even even x even = even
Year 4 Products in the 9 times table are triple the products in the 3 times table.	 9 x 4 1 x 4		3 x 12 = 9 x 4

Year 4 onwards Products in the 10 times table can be used to find products in the 9 times table.	 10 x 4		9 x 4 = 10 x 4 – 1 x 4
Year 4 onwards Products in the 10 times table can be used to find products in the 11 times table and 12 times table.			12 x 3 = 10 x 3 + 2 x 3 = 30 + 6 = 36

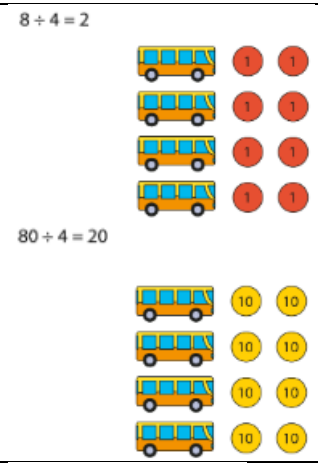
Division

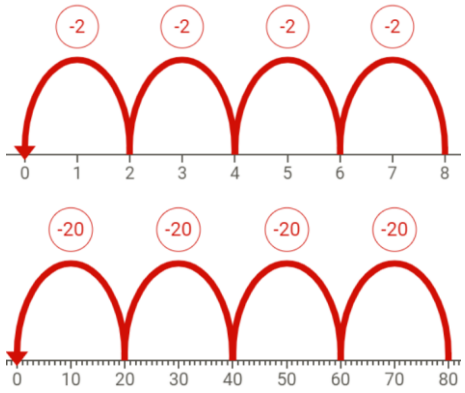
Stem sentences	Concrete (Can we make it?)	Pictorial (Can we draw it?)	Abstract (Can we write the equation?)
Year R/1 One group of two, two groups of two, three groups of 2, … Ten, twenty, thirty, … One five, two fives, three fives, …			6 biscuits shared between 2 children gives 3 biscuits each.
Year 1 The _____ costs __p. Each coin has a value of __p. So I need __ coins.			Five 2p coins = 10p
Year 2 __ is divided into groups of __. There are __ groups. We can skip count using the divisor to find the quotient.			5 + 5 + 5 = 15 15 ÷ 5 = 3
Year 2_ _ divided between __ is equal to __ each. We can skip count using the divisor to find the quotient.			One 5 is 1 each. That's 5. Two 5s is 2 each. That's 10. 10 ÷ 5 = 2
Year 2 Ten times __ is equal to __ so __ divided into groups of ten is __. If the divisor is __, we can use the __ times table to find the quotient.	 30 represents the total number of counters. 10 represents the number in each group. 3 represents the number of groups.		10 x 3 = 30 3 x 10 = 30 30 ÷ 10 = 3

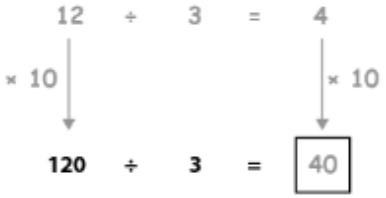
Year 3 __ is divided into groups of __. There are __ groups and a remainder of __.			14 = 4 x 3 + 2 14 ÷ 4 = 3 r 2
Year 4 __ is a multiple of __ so when it is divided into groups of __, there is no remainder. The remainder is always less than the divisor.			17 ÷ 5 = 2 r 7 is incorrect because 7 is greater than 5. 17 ÷ 5 = 3 r 2
Year 4 ____ made one tenth the size is ____ To divide by ten, the digits move one place to the right.			90 ÷ 10 = 9 150 ÷ 10 = 15
Year 4 ____ divided by one hundred is equal to ____. ____ made one hundredth the size is ____. To divide by one hundred, the digits move two places to the right. Dividing by 100 is the same as dividing by ten and then by ten again.			900 ÷ 100 = 9 1500 ÷ 100 = 15

Year 4

If the dividend is made ten times the size, the quotient will be ten times the size.

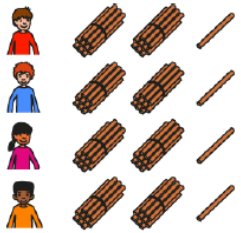




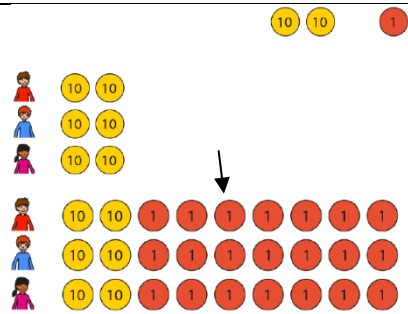


Year 4

If dividing the tens gives a remainder of one or more tens, we must exchange the remaining tens for ones.



84 ÷ 4 = 21

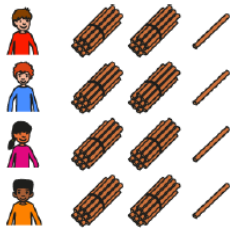


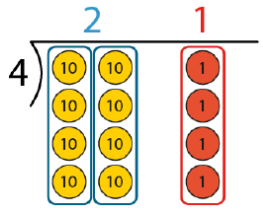
8 tens	÷	4	=	2 tens
4 ones	÷	4	=	1 one
84	÷	4	=	21

6 tens	÷	3	=	2 tens
21 ones	÷	3	=	7 ones
81	÷	3	=	27

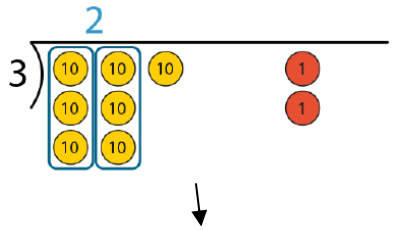
Year 4

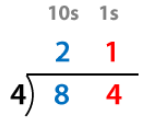
If dividing the tens gives a remainder of one or more tens, we must exchange the remaining tens for ones.



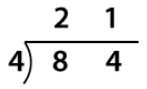


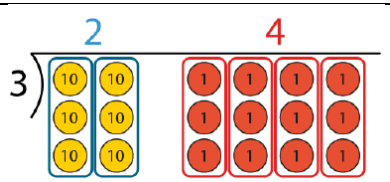
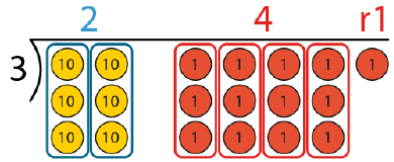
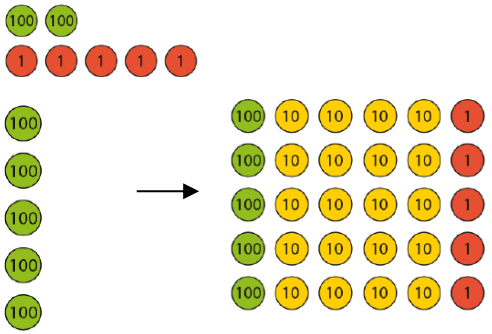
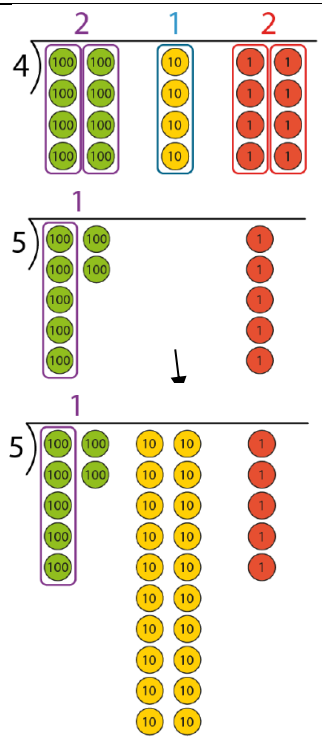
72 ÷ 3 = 24

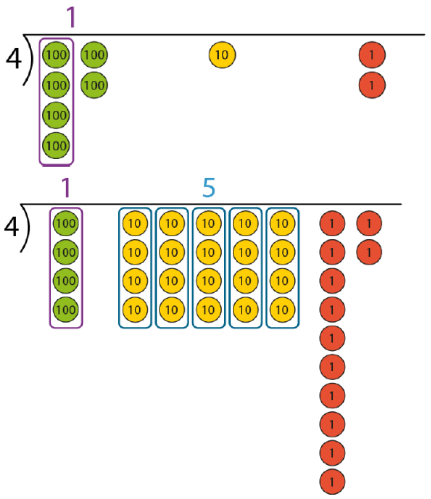
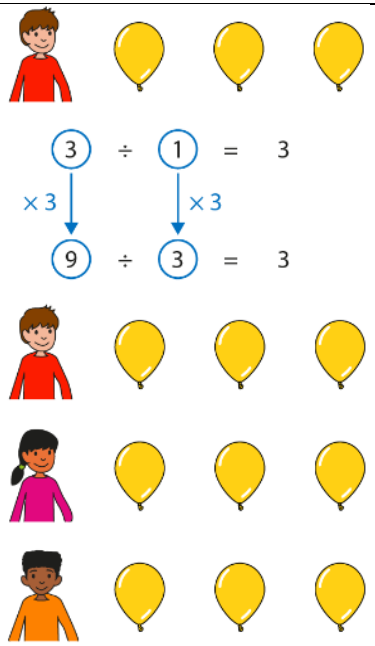
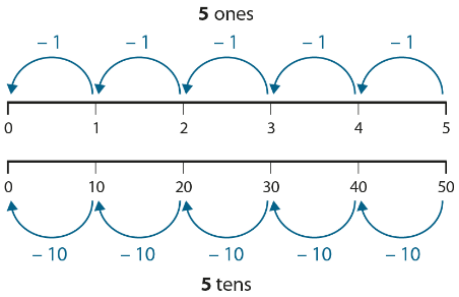
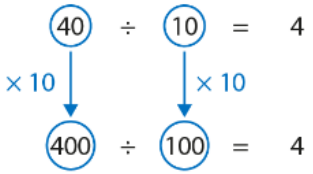




8 tens ÷ 4 = 2 tens
4 ones ÷ 4 = 1 one



		 73 ÷ 3 = 24 r 1 	$\begin{array}{r} 2\ \ 4\text{r}1 \\ 3\overline{)\,7\ {}^{1}3} \end{array}$
Year 4 If dividing the hundreds gives a remainder of one or more hundreds, we must exchange the remaining hundreds for tens.			$\begin{array}{r} 2\ 1\ 2 \\ 4\overline{)\,8\ 4\ 8} \end{array}$ $\begin{array}{r} 1\ 4\ 1 \\ 5\overline{)\,7\ {}^{2}0\ 5} \end{array}$

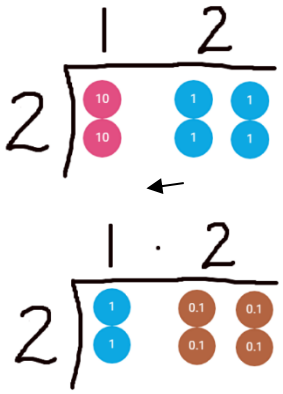
		612 ÷ 4 = 153  	
Year 5 and 6 If there is a multiplicative change to the dividend factor and a corresponding change to the divisor, the quotient remains the same. If I multiply the dividend by __, I must multiply the divisor by __ for the quotient to remain the same.	 	 	

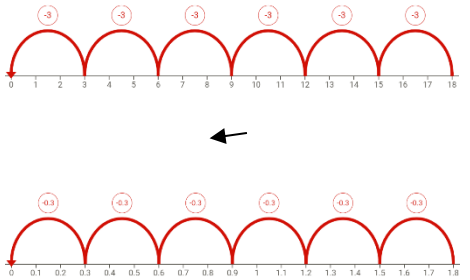
Year 5 onwards

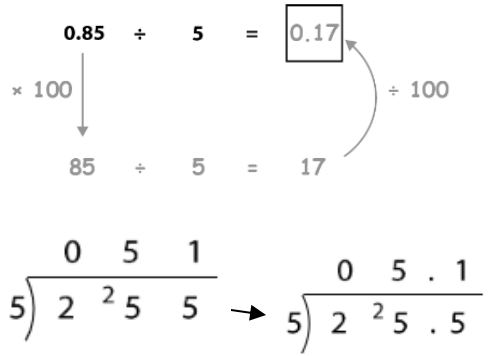
If the dividend is made one tenth of the size, the quotient will be one tenth of the size.

If the dividend is made one hundredth of the size, the quotient will be one hundredth of the size.

I move the digits of the dividend __ places to the left until I get a whole number; then I divide; then I move the digits of the quotient __ places to the right.



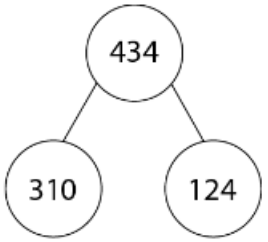




Year 6

Any two-, three- or four-digit dividend can be divided by a two-digit divisor using skip-counting in multiples of the divisor, or by short division or long division.

Partitioning



310 ÷ 31 = 10

124 ÷ 31 = 4

434 ÷ 31 = 14

Short division

$$31\overline{)4\ {}^{4}3\ {}^{12}4}\quad 0\ 1\ 4$$

Long division

$$31\overline{)4\ 3\ 4}\quad 0\ 1\ 4$$

3 1

1 2 4

1 2 4

0

(1 ten × 31 = 31 tens)

(4 ones × 31 = 124 ones)

Year 6

Where there is a remainder, the result can be expressed as a whole-number quotient with a whole-number remainder, a whole-number quotient with a proper-fraction remainder, or as a decimal-fraction quotient.

$354 \div 15 = ?$

$\begin{array}{r} 23\ r9 \\ 15\overline{)354} \\ -30 \\ \hline 54 \\ -45 \\ \hline 9 \end{array}$	$\begin{array}{r} 23\ \frac{9}{15} \\ 15\overline{)354} \\ -30 \\ \hline 54 \\ -45 \\ \hline 9 \end{array}$	$\begin{array}{r} 23.6 \\ 15\overline{)354.0} \\ -30 \\ \hline 54 \\ -45 \\ \hline 90 \\ -90 \\ \hline 0 \end{array}$
So, $354 \div 15 = 23\ r\ 9$	$\frac{9}{15} = \frac{3}{5}$ So, $354 \div 15 = 23\frac{3}{5}$	So, $354 \div 15 = 23.6$