1.	21840 1638 23478 5 4 6 2 | 2 0 | 1 6 | 2 4 | 4 3 | 1 5 | 1 2 | 1 8 | 3 4 7 8 | | 500 | 40 | 6 | | 40 | 20000 | 1600 | 240 | | 3 | 1500 | 120 | 18 | 20000 + 1600 + 240 + 1500 + 120 + 18 = 23478	234.78	M1 A1 A1	for complete method with relative place value correct including addition of all the appropriate elements of the calculation e.g. two lines of 1st method, internal numbers of grids, or complete structure shown of partitioning methods for digits 23478 (ft dep M1) for correct placement of the decimal point into their final answer

2.		Tea £1.40 Coffee £1.80	P1 M1 M1 A1	for setting up two appropriate equations eg $3t + 2c = 7.80$, $5t + 4c = 14.20$ for method to eliminate one variable, condone one arithmetic error for method to substitute found variable or start again Tea £1.4(0) and Coffee £1.8(0) with amounts linked to correct drinks

3. (a)	15.414	M1 A1 A1	for a complete method with relative place value correct including intention to add all the appropriate elements of the calculation eg 2 lines of the 1st method, internal numbers of grids, or complete structure shown of partitioning methods. for digits 15414 (ft) dep on M1 for correct placement of the decimal point into their final answer	14680 734 15414 3 6 7 1 | 1 2 | 2 4 | 2 8 | 4 5 | 0 6 | 1 2 | 1 4 | 2 4 1 4 | | 300 | 60 | 7 | | 40 | 12000 | 2400 | 280 | | 2 | 600 | 120 | 14 | 12000 + 2400 + 280 + 600 + 120 + 14 = 15414
(b)	37.4	M1 A1 A1	for a start to a method, eg 598.4 ÷ 16 (or 59.84 ÷ 1.6) = 3 (as a first digit) for digits 374 (ft) dep on M1 for correct placement of the decimal point into their final answer	A start to a repeated subtraction method or build-up method is acceptable if a correct first digit of 3 is found