$$73 \div 3$$
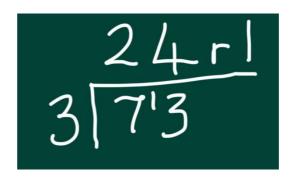

1. Share 7 tens among 3 groups – this equals 2 tens in each group and 1 ten left over.
2. Exchange the remaining ten for ten units so that I now have 13 units.
3. Share 13 units among 3 groups - this equals 4 units in each group and 1 unit left over.
4. $73 \div 3 = 24$ remainder 1.

(Higher Ability children can be challenged by being asked to estimate the answers to division sums.)