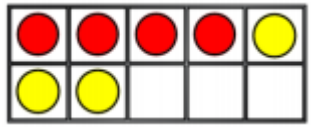
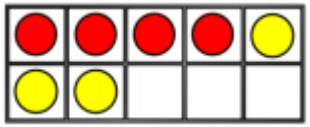
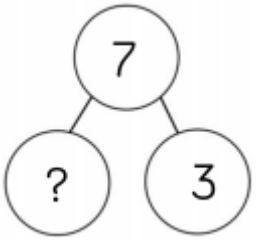
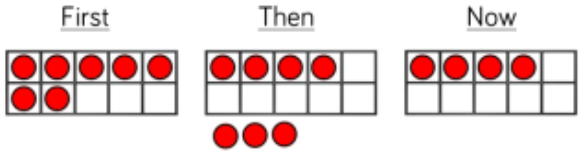
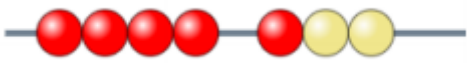
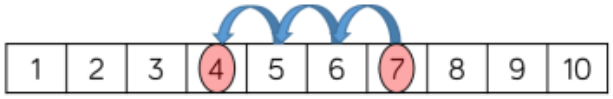
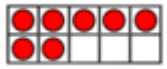
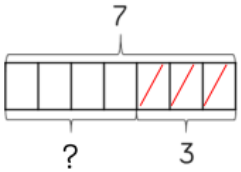
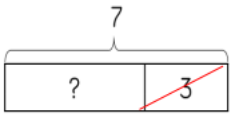
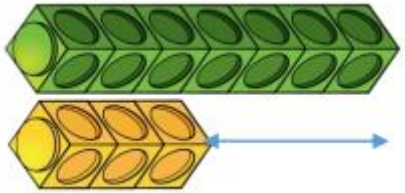
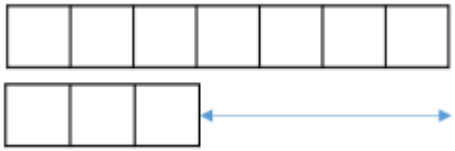
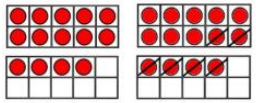
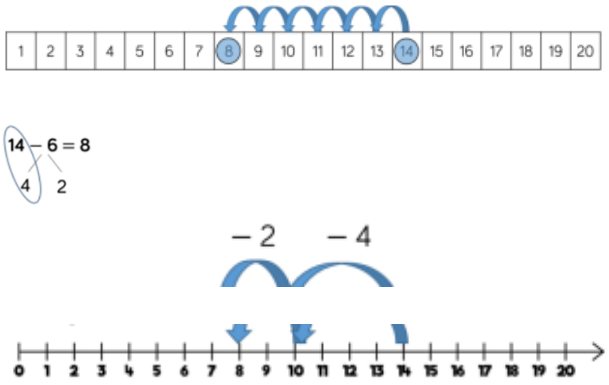
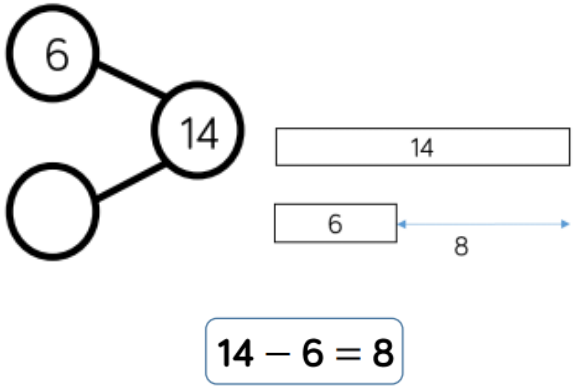
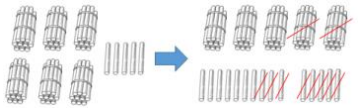
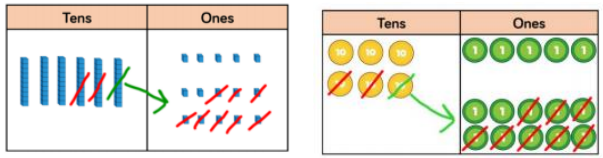
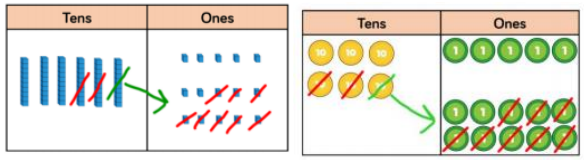
Year 1 - Subtraction	Subtract 1-digit within 10 (partitioning)	
Concrete	**Pictorial**	**Abstract**
	 Alongside the use of concrete resources images and drawings of these resources are used.	 $7 - 3 = 4$

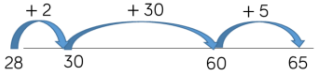
Year 1 - Subtraction	Subtract 1-digit numbers within 10 (reduction)	
Concrete	**Pictorial**	**Abstract**
 	  (Cross out on tens frame)  	$7 - 3 = 4$

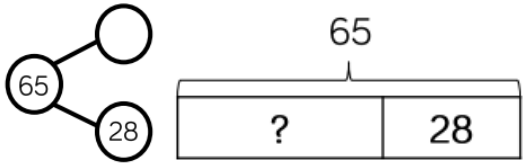
Year 1 - Subtraction	Subtract 1-digit within 10 (finding the difference)	
Concrete	**Pictorial**	**Abstract**
		$7 - 3 = 4$

Year 1/2 - Subtraction	Subtract 1 and 2-digit numbers to 20	
Concrete	**Pictorial**	**Abstract**
 Cubes and bead strings are also used. The calculation is shown alongside the use of concrete resources		
Key skills and concepts	When subtracting 1 and 2-digit numbers to 20: • Highlight the importance of **ten ones equalling one ten** when subtracting 1-digit numbers that cross 10 • Encourage children **to find the number bond to 10 when partitioning the subtracted number.** Use ten frames and number lines to support this.	

<table>
<tr><th colspan="2">Year 2 - Subtraction</th><th colspan="2">Subtract 1 and 2-digit numbers to 100</th></tr>
<tr><th>Concrete</th><th>Pictorial</th><th colspan="2">Abstract</th></tr>
<tr>
<td>Base 10 used instead of straws
 
 

The calculation is shown alongside the use of concrete resources</td>
<td> 

and counting back using a number line
 

Alongside the use of concrete resources images and drawings of these resources are used.</td>
<td colspan="2"> 

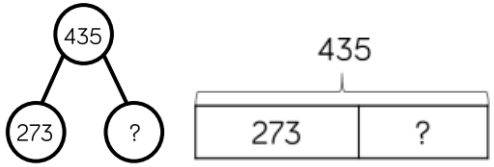
5 1
65
− 28
37
65 − 28 = 37</td>
</tr>
<tr><td></td><td colspan="3"></td></tr>
<tr><td>Key skills and concepts</td><td colspan="3">When subtracting 1 and 2-digit numbers to 100:

Column method
• Encourage children to use the formal column method alongside straws, base 10 or place value counters
Counting on
• Use a blank number line to count on to find the difference
• Jump in multiples of 10 for efficiency</td></tr>
</table>

<table>
<tr><th colspan="2">Year 3 - Subtraction</th><th colspan="2">Subtract numbers with up to 3 digits</th></tr>
<tr><th>Concrete</th><th>Pictorial</th><th colspan="2">Abstract</th></tr>
<tr>
<td> 

$\begin{array}{r} {}^{3}\not{4}^{1}35 \\ -\ 273 \\ \hline 262 \end{array}$

The calculation is shown alongside the use of concrete resources</td>
<td> 

Alongside the use of concrete resources images and drawings of these resources are used.</td>
<td> 

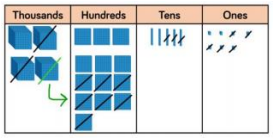
435 – 273 = 262

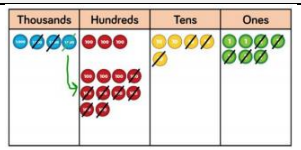
435

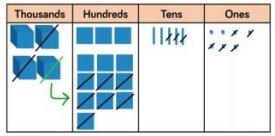
273
?

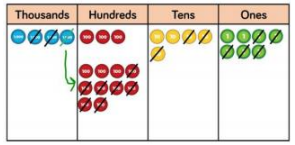
$\begin{array}{r} {}^{3}\not{4}^{1}35 \\ -\ 273 \\ \hline 262 \end{array}$</td>
</tr>
<tr><td></td><td colspan="2"></td></tr>
<tr><td>Key skills and concepts</td><td colspan="2">When subtracting numbers with up to 3 digits:

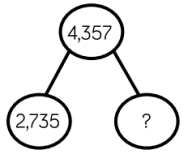
• Base 10 and place value counters are the most effective manipulatives
• As number sizes increase place value counters are more efficient
• Children write the calculation alongside any concrete resources so the links to the written column method can be seen
• Plain counters on a place value grid can be used as concrete resources and for images and children's drawings</td></tr>
</table>

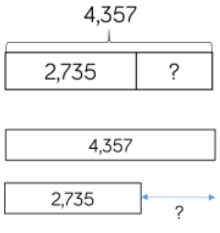
<table>
<tr><th colspan="2">Year 4 - Subtraction</th><th colspan="2">Subtract numbers with up to 4 digits</th></tr>
<tr><th>Concrete</th><th>Pictorial</th><th colspan="2">Abstract</th></tr>
<tr>
<td> 



3 1
4357
− 2735
1622
The calculation is shown alongside the use of concrete resources</td>
<td> 

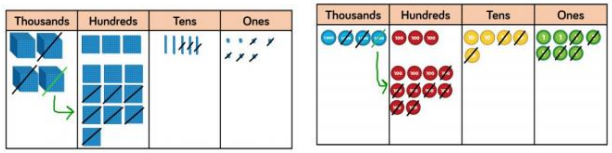


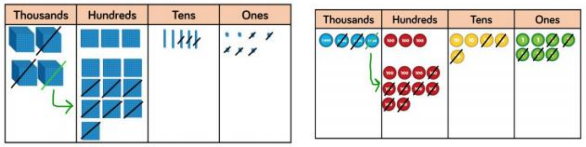
Alongside the use of concrete resources images and drawings of these resources are used.</td>
<td colspan="2"> 

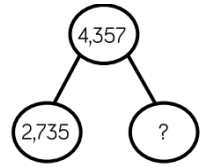
3 1
4357
− 2735
1622
 

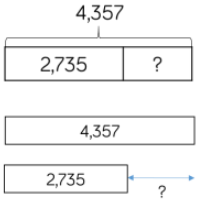
4,357 − 2,735 = 1,622</td>
</tr>
<tr><td></td><td colspan="3"></td></tr>
<tr><td>Key skills and concepts</td><td colspan="3">When subtracting numbers with up to 4 digits:

• Base 10 and place value counters are the most effective manipulatives
• As number sizes increase place value counters are more efficient
• Children write the calculation alongside any concrete resources so the links to the written column method can be seen
• Plain counters on a place value grid can be used as concrete resources and for images and children's drawings</td></tr>
</table>

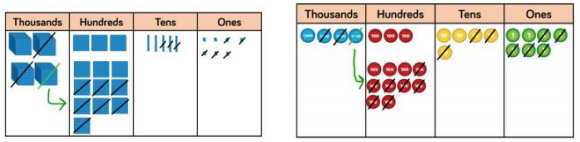
<table>
<tr><th colspan="2">Year 5/6 - Subtraction</th><th colspan="2">Subtract numbers with more than 4 digits</th></tr>
<tr><th>Concrete</th><th colspan="2">Pictorial</th><th>Abstract</th></tr>
<tr>
<td>


3 1
4357
− 2735
1622
The calculation is shown alongside the use of any concrete resources
</td>
<td colspan="2">


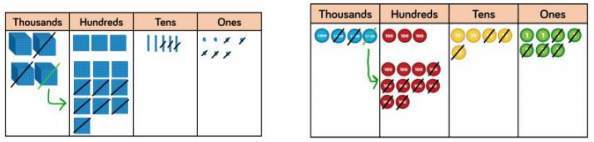
Alongside the use of concrete resources images and drawings of these resources are used.
</td>
<td>


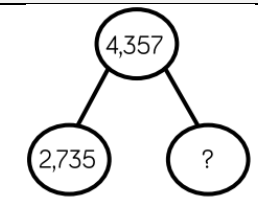


3 1
4357
− 2735
1622
4,357 − 2,735 = 1,622
</td>
</tr>
<tr><td></td><td colspan="3"></td></tr>
<tr><td>Key skills and concepts</td><td colspan="3">When subtracting numbers with more than 4 digits:
• Place value counters or plain counters on a place value grid are the most effective manipulatives
• Encourage children to work in the abstract, using column method</td></tr>
</table>

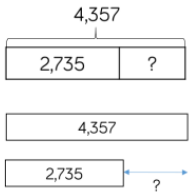
<table>
<tr><th colspan="2">Year 5 - Subtraction</th><th colspan="2">Subtract with up to 3 decimal places</th></tr>
<tr><th>Concrete</th><th colspan="2">Pictorial</th><th>Abstract</th></tr>
<tr>
<td> 

3 1
4357
− 2735
1622

The calculation is shown alongside the use of any concrete resources</td>
<td colspan="2"> 

Alongside the use of concrete resources images and drawings of these resources are used.</td>
<td> 

3 1
4357
− 2735
1622

4,357 − 2,735 = 1,622</td>
</tr>
<tr><td></td><td colspan="3"></td></tr>
<tr>
<td>Key skills and concepts</td>
<td colspan="3">When subtracting numbers with up to 3 decimal places:

• Place value counters or plain counters on a place value grid are the most effective manipulatives
• Ensure children have experience of adding decimals with a variety of decimal places
• Ensure children have experience putting this skill into context when subtracting money and measures</td>
</tr>
</table>