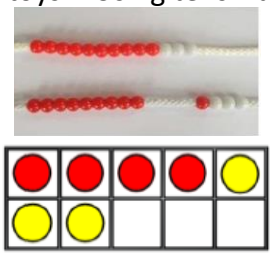
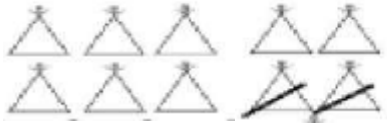
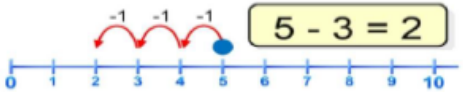
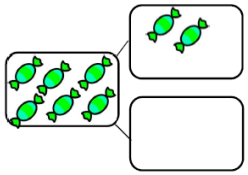
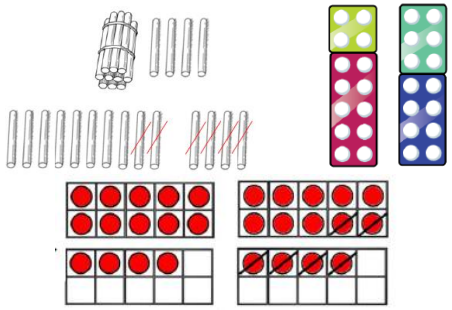
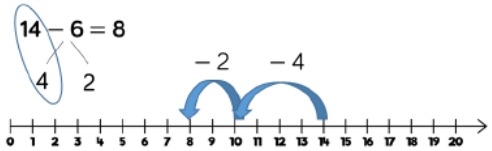
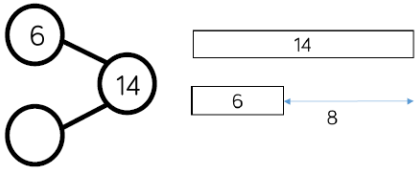
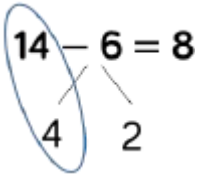
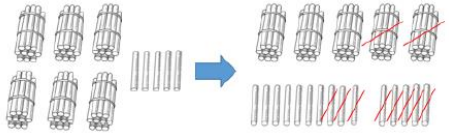
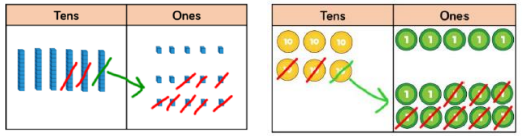
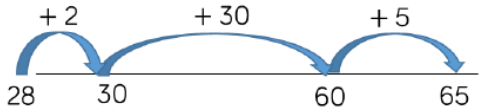
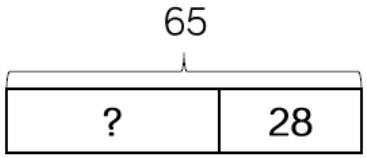
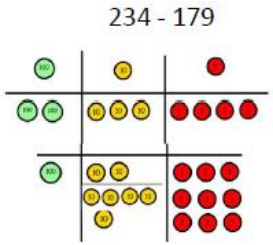
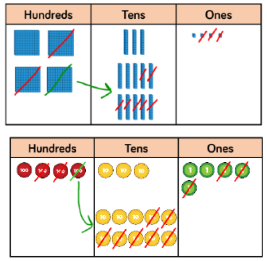
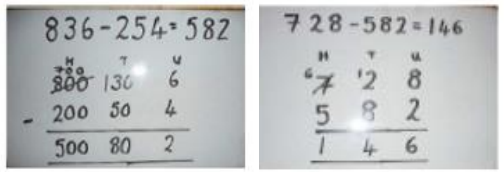
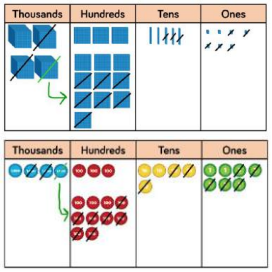
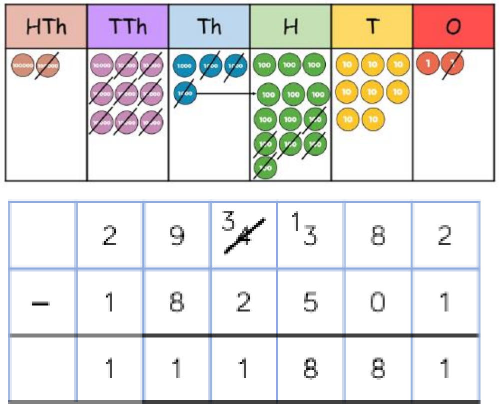
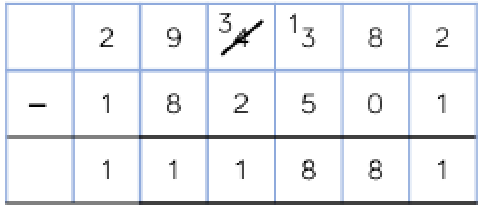
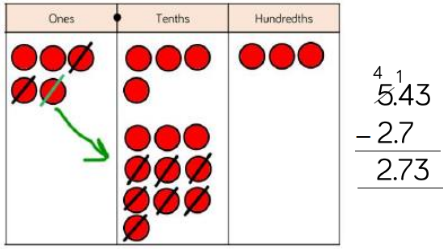
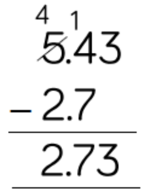
Calculations Policy – Subtraction

Year	Skill	Concrete examples	Pictorial examples	Abstract examples
1	Subtract two 1-digit numbers within 10	Use physical objects – beads, counters, Numicon, toys... Using tens frames.  Move objects away from the group, counting backwards. 	Crossing out drawn objects to show what has been taken away.  10 – 2 = 8 Use number line to count back in ones.  Use part whole models to show the part. 	$7 - 3 = 4$ Put 9 in your head, count back 4. What number are you at? Using part whole models just with numbers.
1/2	Subtract 1 and 2-digit numbers to 20.	Physical resources such as straw bundles, counters on ten frames, Numicon. 	Use a number line – encourage to find number bond to ten.  Part whole models and bar models.  	$14 - 6 = 8$ 

2	Subtract 1 and 2-digit numbers to 100.	Use of straw bundles (important for children to know that they become less efficient as the numbers increase in size). 	Use representations of Base 10 or counters on a place value grid to support column methods.  Use of blank number line to find the difference.  	$65 - 28 = 37$ 
3	Subtract with up to three digits.	Use counters or Base 10 to model exchanges.  	Use representations of Base 10 or counters on a place value grid written next to formal column methods.  $\begin{array}{r} {}^{3}\not{4}{}^{1}\not{3}5 \\ -\ 273 \\ \hline 262 \end{array}$	$435 - 273 = 262$ Begin by partitioning into place value columns before moving to formal column method. 
4	Subtract with up to four digits.	As Year 3. Use counters or Base 10 as effective manipulatives. Use on a place value grid.	Use representations of Base 10 or counters on a place value grid written next to formal column methods.  $\begin{array}{r} {}^{3}\not{4}{}^{1}\not{3}57 \\ -\ 2735 \\ \hline 1622 \end{array}$	$4{,}357 - 2{,}735 = 1{,}622$ $\begin{array}{r} {}^{3}\not{4}{}^{1}\not{3}57 \\ -\ 2735 \\ \hline 1622 \end{array}$

5	Subtract with more than four digits.	As Year 4.	Use representations of Base 10 or counters on a place value grid written next to formal column methods. 	294,382 − 182,501 = 111,881 
6	Subtract with up to three decimal places.	As Year 5.	Use representations of Base 10 or counters on a place value grid written next to formal column methods. 	5.43 − 2.7 = 2.73  Use zeros as place holders.