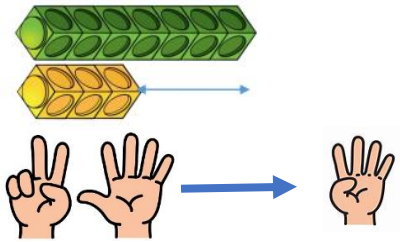
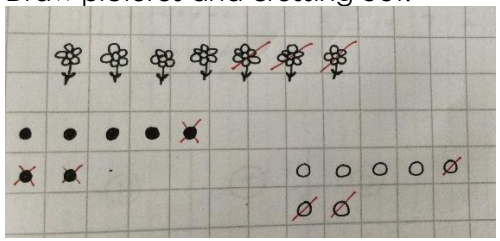
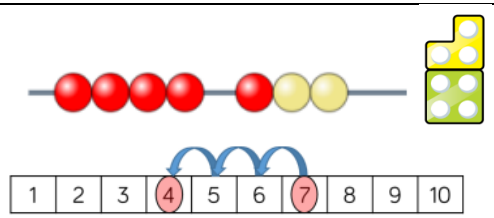
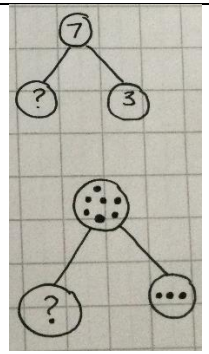
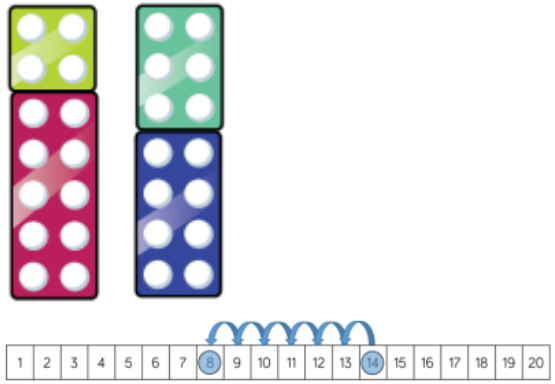
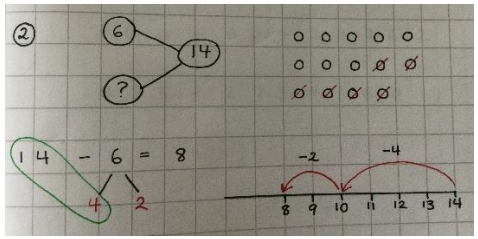
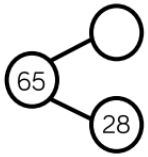
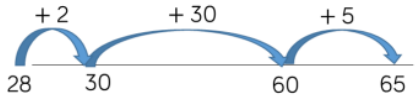
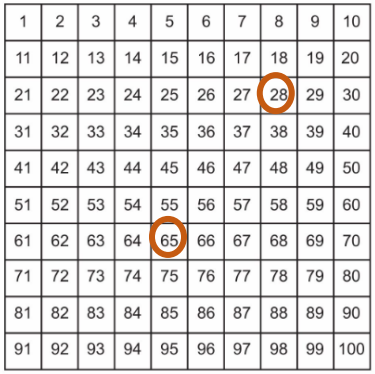
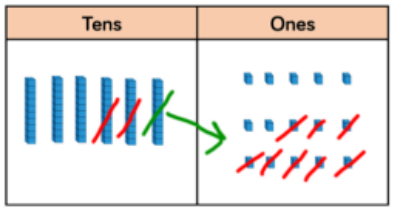
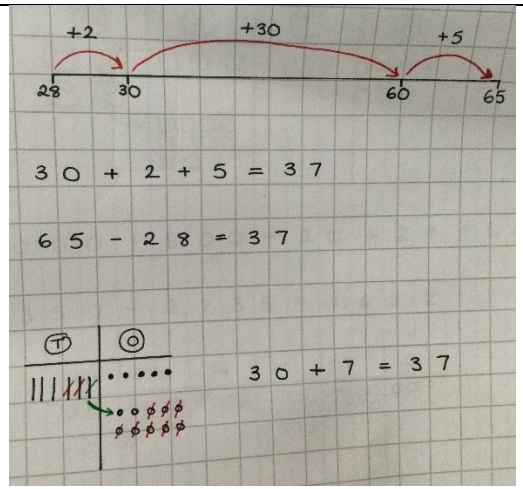
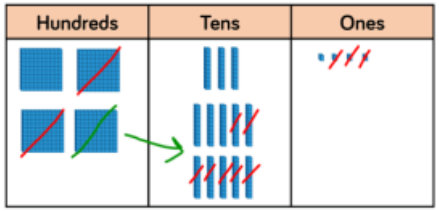
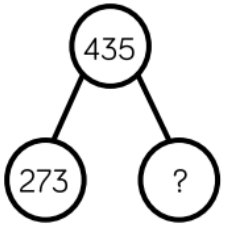
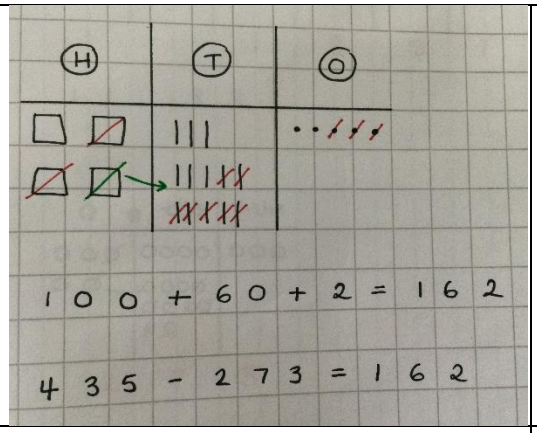
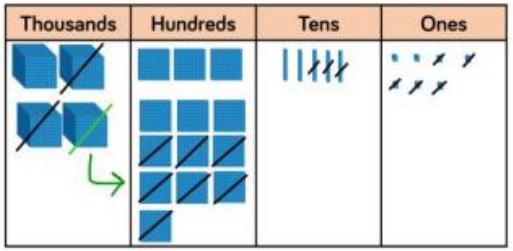
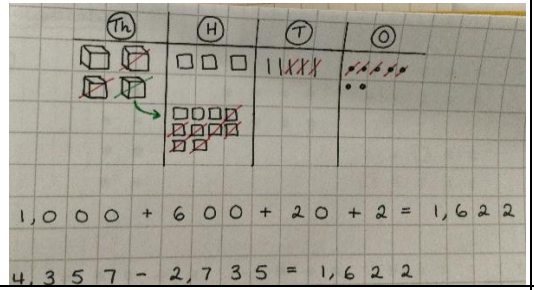
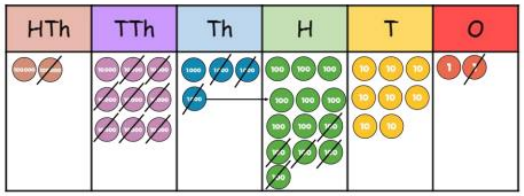
Calculation policy: Subtraction

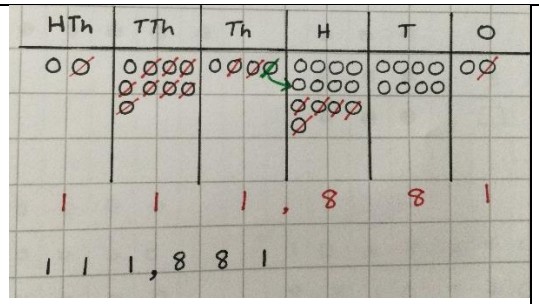
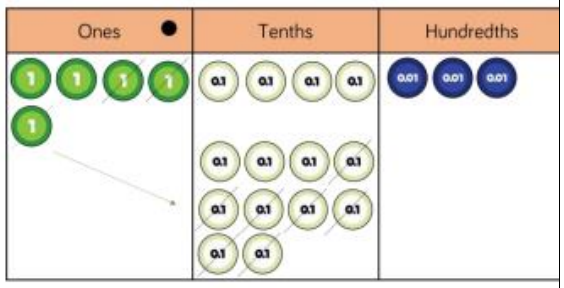
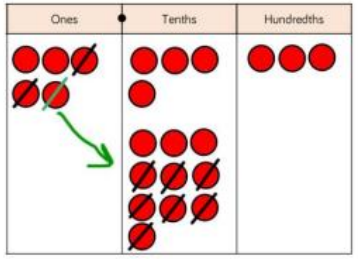
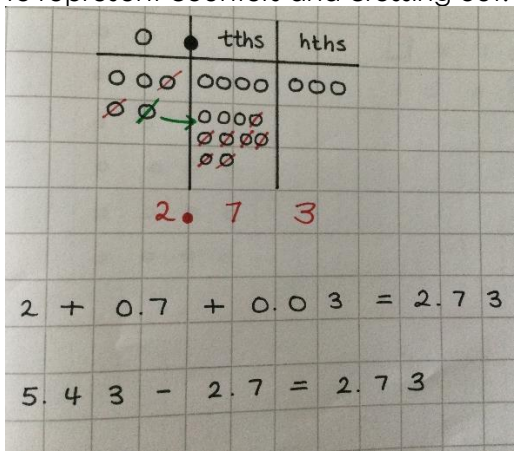
Key language: take away, less than, the difference, subtract, minus, fewer, decrease.

Year Group	Skill	Concrete	Pictorial	Abstract
F1	**Subtract two 1-digit within 5.** **(e.g. 5-3)**	Number shapes, number tracks, bead strings, holding initial number in your head and counting back on fingers, using objects and removing them. 	Drawing pictures and crossing out.	
F2/Year 1	**Subtract two 1-digit numbers to 10.** **(e.g. 7 - 3)**	Number shapes, number tracks, bead strings, holding initial number in your head and counting back on fingers, blocks (2-sided counters, teddy bears etc. could also be used). 	Draw part-whole model. Draw pictures and crossing out. 	Part-whole model (partitioning). Writing number sentences. $7 - 3 = 4$

				
1	**Subtract 1 and 2-digit numbers to 20.** **(e.g. 14 - 6)**	Number shapes, number tracks, bead strings. 	Drawing part-whole model. Drawing pictures and crossing out. Drawing number lines and jumping back. 	$14 - 6 = 8$
2	**Subtract 1 and 2-digit numbers to 100.**	Number lines (encouraging jumping up to the nearest 10 for efficiency), hundred square, the formal method alongside using base 10.	Drawing a number line. Drawing the part-whole model.	

	Subtract two 2-digit numbers. **(e.g. 65 - 28)**	   5 1 65 − 28 37		**65 − 28 = 37** 5 1 65 − 28 37
3	**Subtract with up to 3-digits.** **(e.g. 435 - 273)**	Base 10 in a place value chart, alongside the column method.  3 1 435 − 273 162	Drawing the part-whole model. Drawing a place value chart and drawing symbols to represent the base ten e.g. dots for ones, sticks for tens, squares for hundreds and crossing out.	 **435 − 273 = 162**

				$\begin{array}{r} {}^{3}\not{4}\,{}^{1}35 \\ -\ 273 \\ \hline 162 \end{array}$
4	**Subtract with up to 4-digits.** **(e.g. 4,357 – 2,735)**	Base 10 in a place value chart. 	Drawing a place value chart and drawing symbols to represent the base ten e.g. dots for ones, sticks for tens, squares for hundreds, cubes for thousands and crossing out. 	4,357 – 2,735 = 1,622 $\begin{array}{r} {}^{3}\not{4}\,{}^{1}357 \\ -\ 2735 \\ \hline 1622 \end{array}$
5/6	**Subtract with more than 4 digits.** **(e.g. 294,382**	Place value charts and counters **(counters can be plain).** 	Drawing place value charts and dots to represent counters and crossing out.	$\begin{array}{\|c\|c\|c\|c\|c\|c\|c\|} \hline & 2 & 9 & {}^{3}\not{4} & {}^{1}3 & 8 & 2 \\ \hline - & 1 & 8 & 2 & 5 & 0 & 1 \\ \hline & 1 & 1 & 1 & 8 & 8 & 1 \\ \hline \end{array}$

	– 182,501)	Children should be encouraged to work in the **abstract** as much as possible at this stage.		294,382 – 182,501 = 111,881
5/6	**Subtract with decimal places.** **(e.g. 5.43 – 2.7)**	Decimal place value charts and counters.  	Drawing place value charts and dots to represent counters and crossing out. 	$\begin{array}{r} {}^{4}\not{5}^{1}.43 \\ -\ 2.7 \\ \hline 2.73 \end{array}$