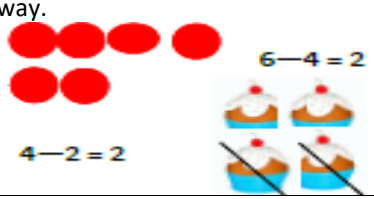
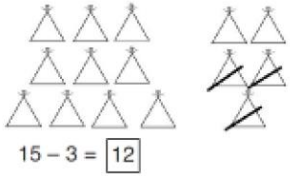
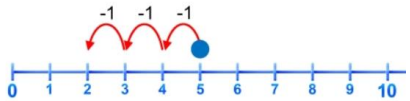
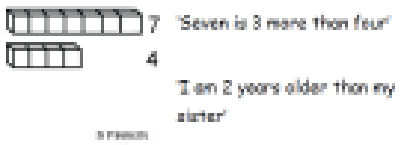
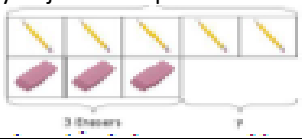
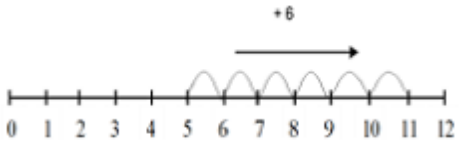
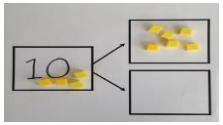
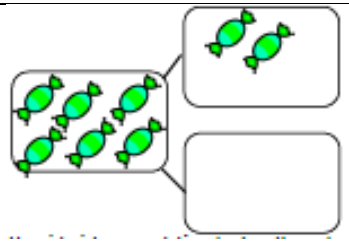
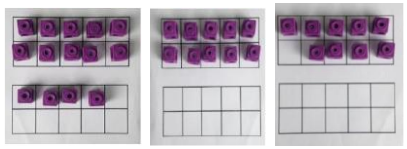
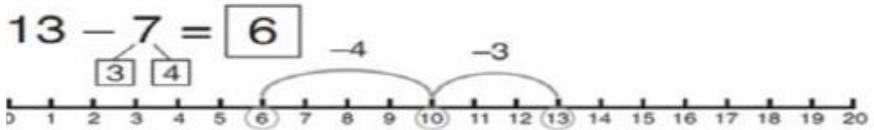
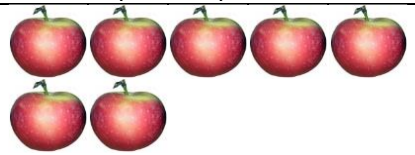
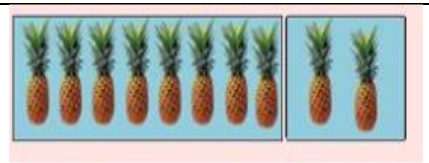
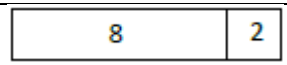
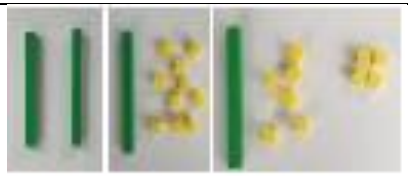
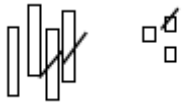
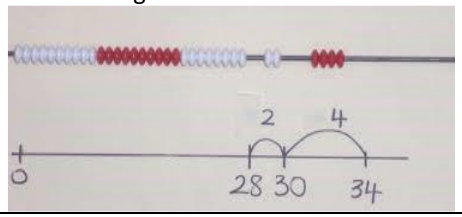
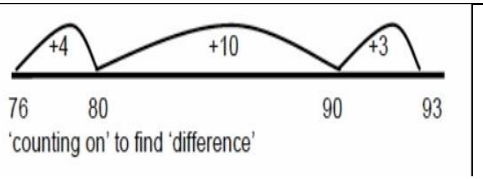
EYFS / Year 1 – Subtraction

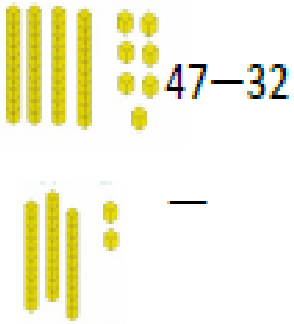
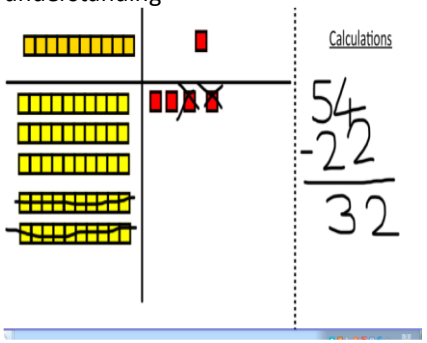
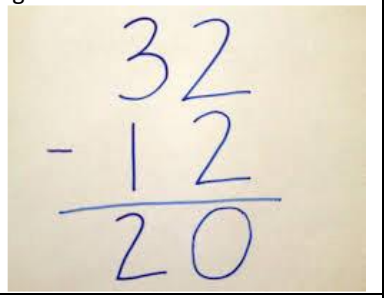
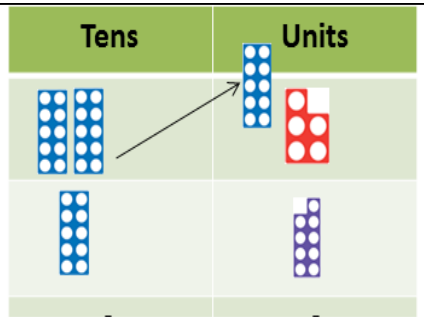
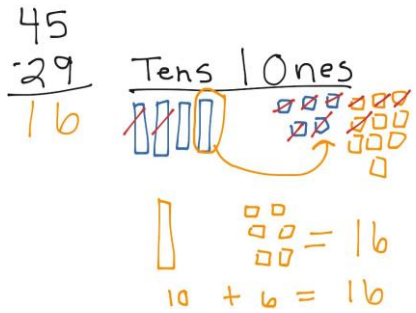
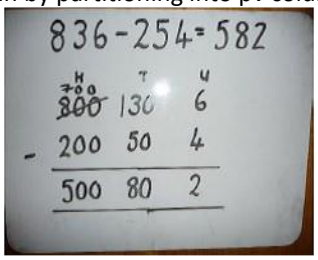
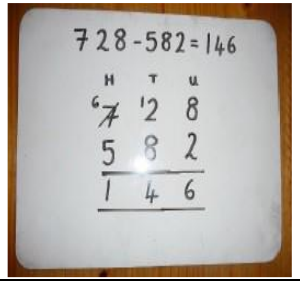
Objective / Strategy	Concrete	Pictorial	Abstract
Taking away ones.	Use physical objects, counters , cubes etc to show how objects can be taken away.  	 Cross out drawn objects to show what has been taken away.	7—4 = 3 16—9 = 7
Counting back	Move objects away from the group, counting backwards.  Move the beads along the bead string as you count backwards. 	 Count back in ones using a number line.	Put 13 in your head, count back 4. What number are you at?
Find the Difference	Compare objects and amounts  Lay objects to represent bar model. 	 Count on using a number line to find the difference.	Hannah has12 sweets and her sister has 5. How many more does Hannah have than her sister?
Represent and use number bonds and related subtraction facts within 20	Link to addition. Use Part, Part Whole (PPW) model to model the inverse.  If 10 is the whole and 6 is one of the arts, what's the other part? 10—6 = 4	 Use pictorial representations to show the part.	Move to using numbers within the part whole model. 

Make 10	**14 - 9 =**  Make 14 on the ten frame. Take 4 away to make ten, then take one more away so that you have taken 5.	**13 – 7 =** 	16 – 8 = How many do we take off first to get to 10? How many left to take off?
Bar model	 5- 2 = 3		 10 = 8 + 2 10 = 2 + 8 10—2 = 8 10—8 = 2

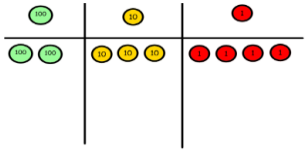
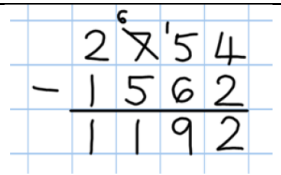
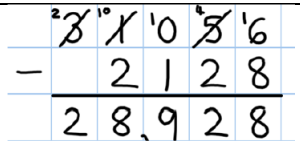
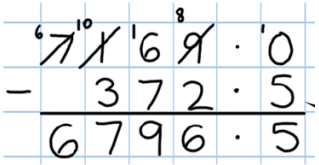
Year 2 – Subtraction

Objective / Strategy	Concrete	Pictorial	Abstract
Regroup a ten into ten ones	 Use a PV chart to show how to change a ten into ten ones, use the term 'take and make'		**20—4 = 16**
Partitioning to sub-tract without re-grouping. *'Friendly numbers'*	34—13 = 21 Use Dienes to show how to partition the number when subtracting without regrouping. 	Children draw representations of Dienes and cross off. 43—21 = 22 	**43—21 = 22**
Make ten strategy *Progression should be crossing one ten, crossing more than one ten, crossing the hundreds.*	34—28 Use a bead bar or bead strings to model counting to next ten and the rest. 	 Use a number line to count on to next ten and then the rest.	**93—76 = 17**

Year 3 – Subtraction

Objective / Strategy	Concrete	Pictorial	Abstract
Column subtraction without regrouping (friendly numbers)	Use base 10 or Numicon to model 	Draw representations to support understanding 	47 − 24 = 23 40 + 7 − 20 + 4 20 + 3 Intermediate step may be needed to lead to clear subtraction under-standing. 
Column subtraction with regrouping	 Begin with base 10 or Numicon. Move to place value counters, modelling the exchange of a ten into ten & ones. Use the phrase 'take and make' for exchange.	 Children may draw base ten or PV counters and cross off.	Begin by partitioning into pv columns  Then move to formal method. 

Year 4 – 6 Subtraction

Objective / Strategy	Concrete	Pictorial	Abstract
Subtracting tens and ones Year 4 subtract with up to 4 digits. *Introduce decimal subtraction through context of money*	234 - 179 Model process of exchange using Numicon, base ten and then move to PV counters. 	Children to draw place value counters and show their exchange—see Y3	 Use the phrase 'take and make' for exchange
Year 5- Subtract with at least 4 digits, including money and measures. *Subtract with decimal values, including mixtures of integers and decimals and aligning the decimal*	**As Year 4**	Children to draw place value counters and show their exchange—see Y3	 Use zeros for place-holders 
Year 6—Subtract with increasingly large and more complex numbers and decimal values.