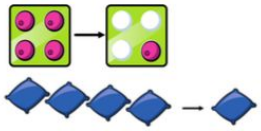
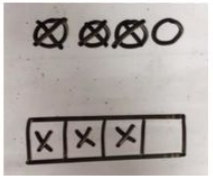
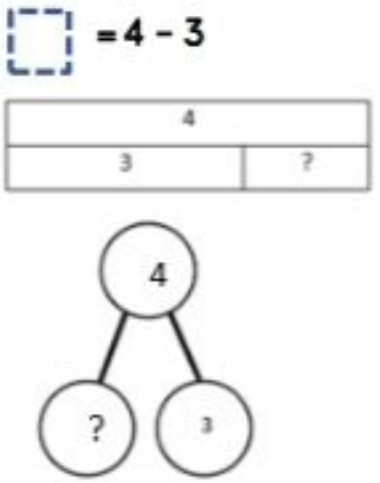
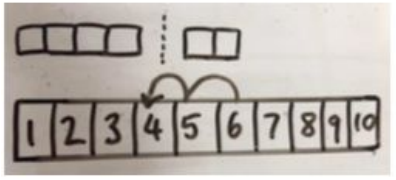
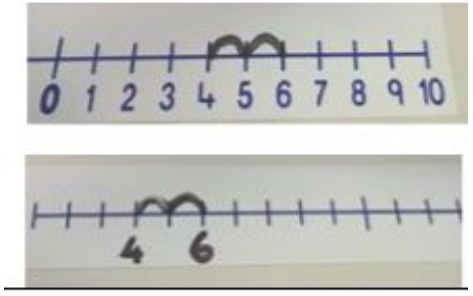
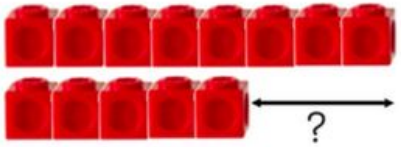
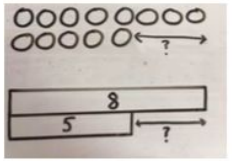
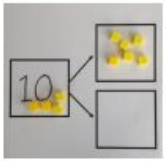
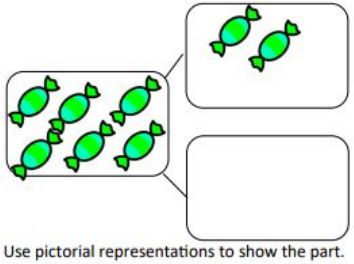
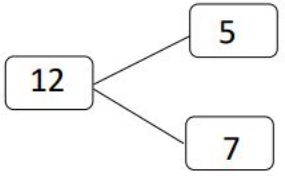
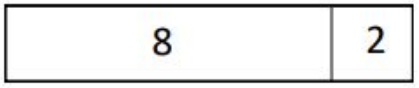
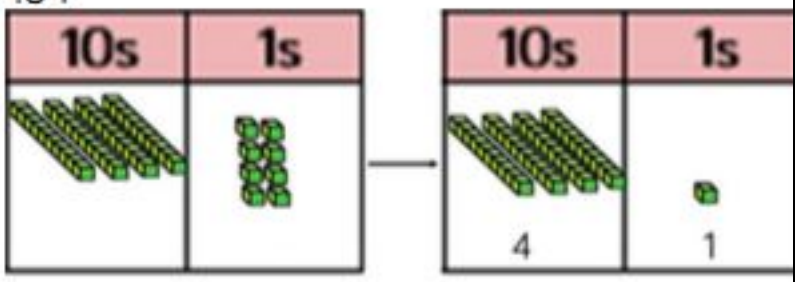
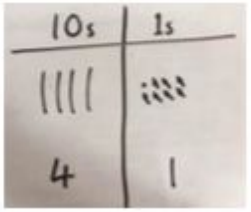
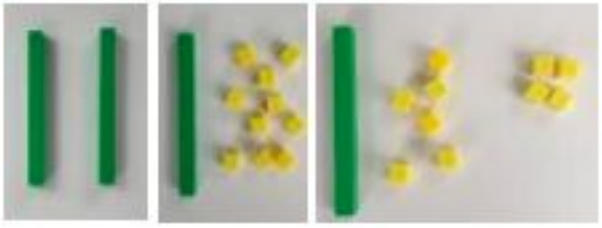
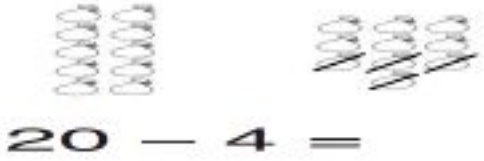
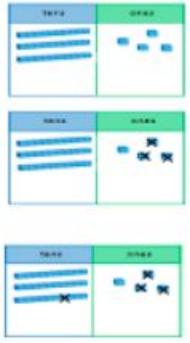
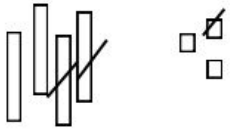
<table>
<tr><td colspan="4">Year 1 Subtraction</td></tr>
<tr><td>National Curriculum objective</td><td>Concrete</td><td>Pictorial</td><td>Abstract</td></tr>
<tr><td rowspan="2">add and subtract one digit and two-digit numbers to 20, including zero

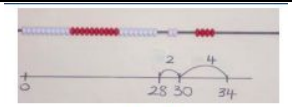
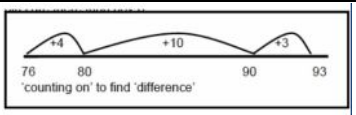
Represent and use number bonds and related subtraction facts within 20

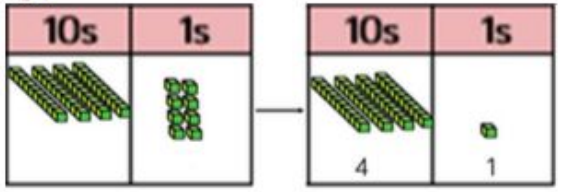
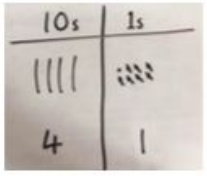
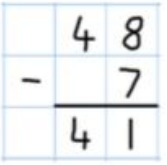
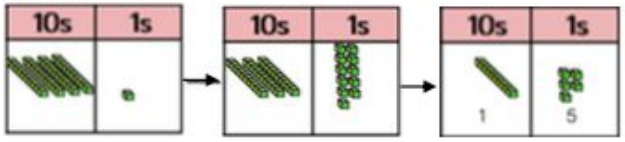
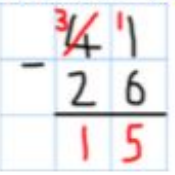
solve one-step problems that involve addition and subtraction, using concrete objects and pictorial representations, and missing number problems such as 7 = □ – 9.</td><td>Physically taking away and removing objects from a whole (ten frames, Numicon, cubes and other items such as beanbags could be used).
4 - 3 = 1
  </td><td>Children to draw the concrete resources they are using and cross out the correct amount. The bar model can also be used.
  </td><td>4- 3 =
 
</td></tr>
<tr><td>Counting back (using number lines or number tracks) children start with 6 and count back 2.

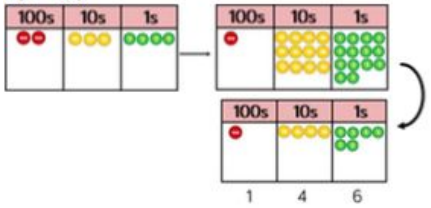
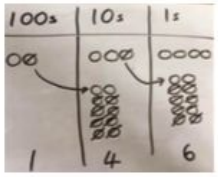
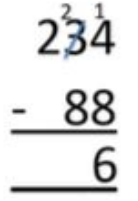
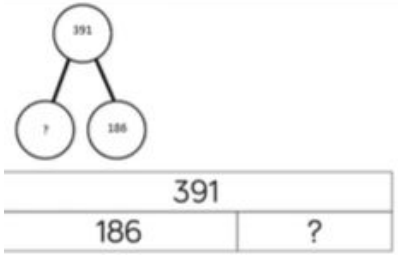
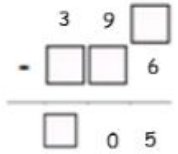
6 - 2 = 4
 
</td><td>Children to represent what they see pictorially e.g.
 
</td><td>Children to represent the calculation on a number line or number track and show their jumps. Encourage children to use an empty number line
 
</td></tr>
</table>

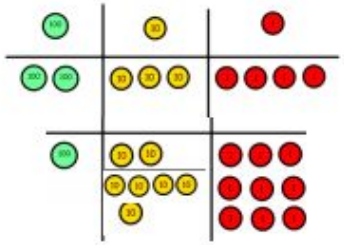
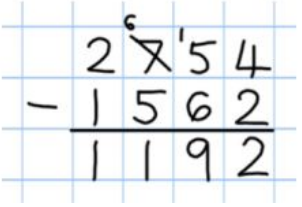
	Finding the difference (using cubes, Numicon or Cuisenaire rods, other objects can also be used). Calculate the difference between 8 and 5.  	Children to draw the cubes/other concrete objects which they have used or use the bar model to illustrate what they need to calculate.  	Find the difference between 8 and 5. 8 – 5, the difference is ☐ Children to explore why 9 - 6 = 8 – 5 = 7 – 4 have the same difference.
	 Link to addition. Use 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. 
			 10 = 8 + 2 10 = 2 + 8 10—2 = 8 10—8 = 2

Year 2 Subtraction (+ refer to previous year group expectations)			
National Curriculum objective	Concrete	Pictorial	Abstract
using concrete objects and pictorial representations, including those involving numbers, quantities and measures ♣ applying their increasing knowledge of mental and written methods add and subtract numbers using concrete objects, pictorial representations, and mentally, including: ♣ a two-digit number and ones ♣ a two-digit number and tens ♣ two two-digit	48-7 	Children to represent the base 10 pictorially. 	
		20—4 = 16	
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	

numbers ♣ adding three one-digit numbers	 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 (+ refer to previous year group expectations)			
National Curriculum objective	Concrete	Pictorial	Abstract
add and subtract numbers with up to three digits, using formal written methods of columnar addition and subtraction estimate the answer to a calculation and use inverse operations to check answers solve problems, including missing number	**Column method** using base 10. 48-7 	Children to represent the base 10 pictorially. 	Column method or children could count back 7. 
	Column method using base 10 and having to exchange. 41 – 26 	Represent the base 10 pictorially, remembering to show the exchange. 	Formal column method. Children must understand that when they have exchanged the 10 they still have 41 because 41 = 30 + 11. 

problems, using number facts, place value, and more complex addition and subtraction.	**Column method** using place value counters. 234 – 88 	Represent the place value counters pictorially; remembering to show what has been exchanged. 	Formal colum method. Children must understand what has happened when they have crossed out digits. 
		= 391 – 186 391 -186 What is 186 less than 391?	Missing digit calculations 

Year 4 – 6 Subtraction (+ refer to previous year group expectations)			
National Curriculum objective	Concrete	Pictorial	Abstract
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 pv counters and show their exchange—see Y3	

Year 5 and 6 Subtract with at least 4 digits, including money and measures. Subtract with decimal values, including mixtures of integers and decimals and aligning the decimal