
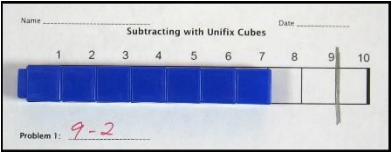
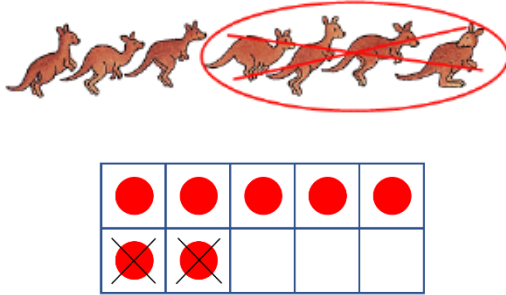
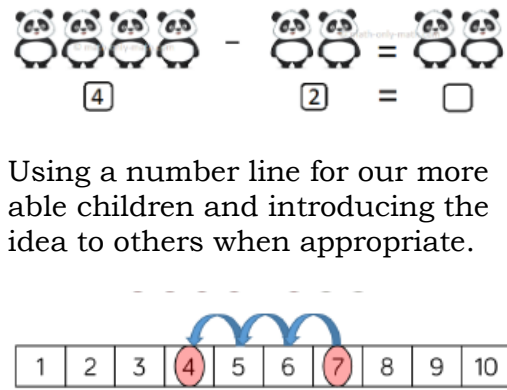

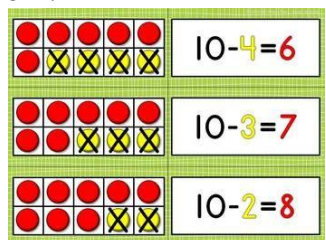
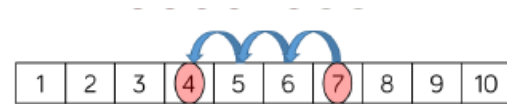


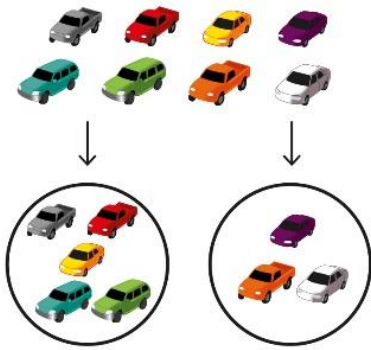
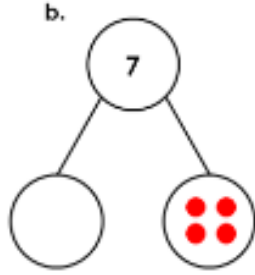
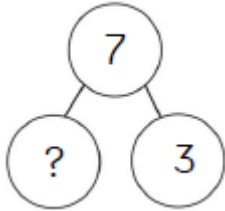
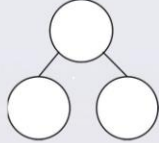
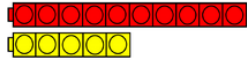
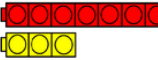

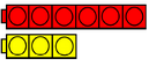
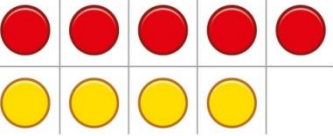
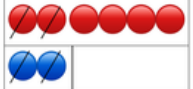
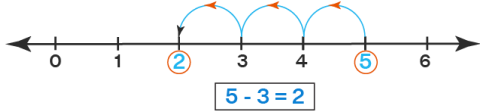


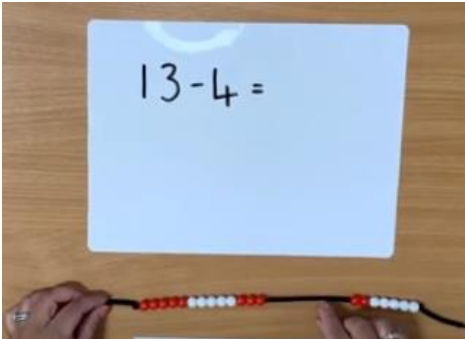
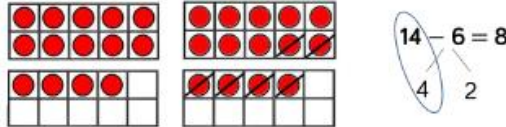

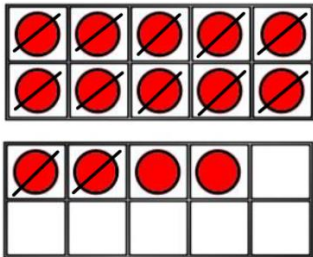
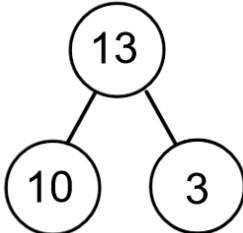
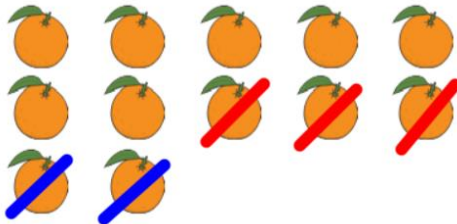
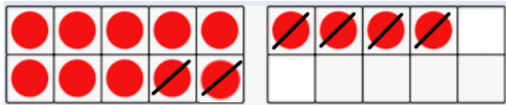
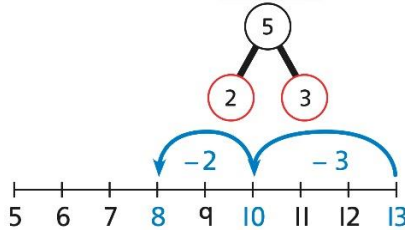
Calculation Policy – Progression in Calculations

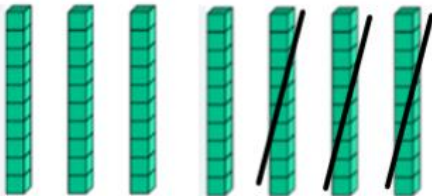
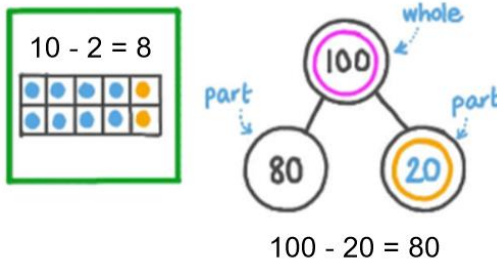
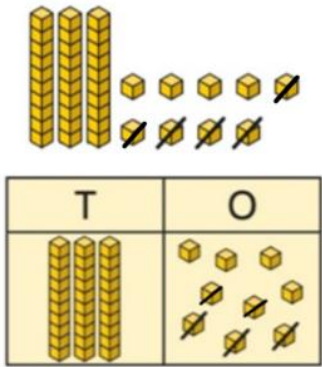

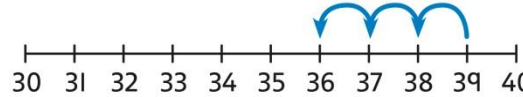
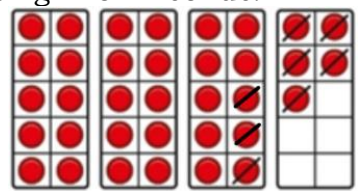
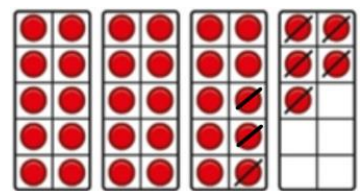
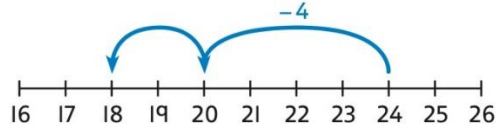


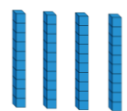



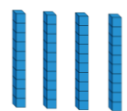







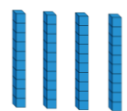





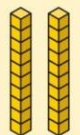



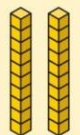



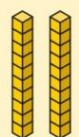



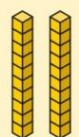



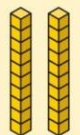



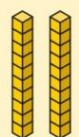



Progression in Calculations - Subtraction

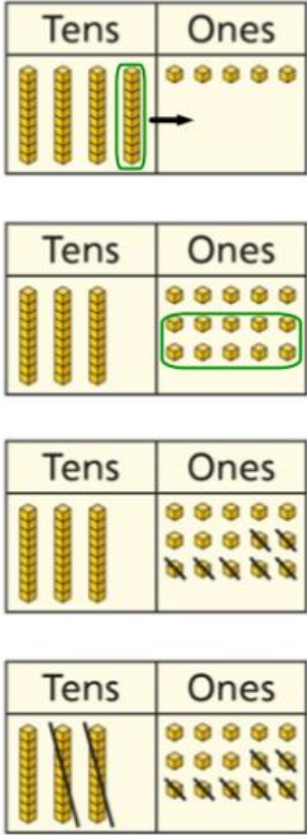
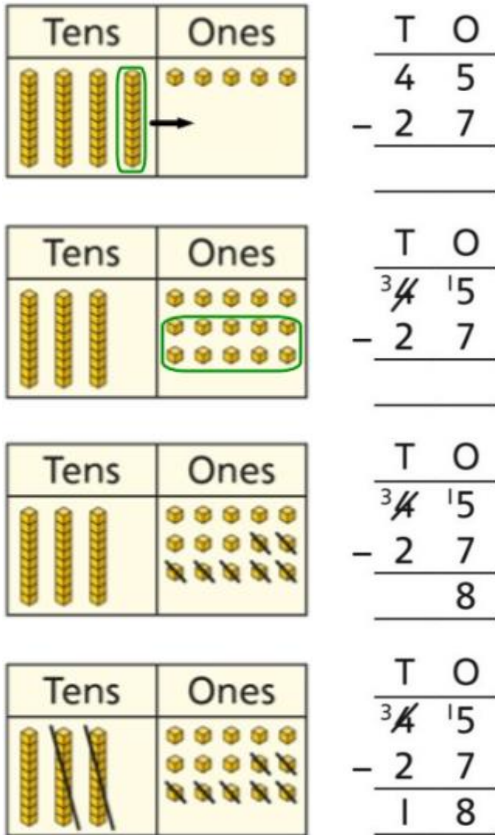
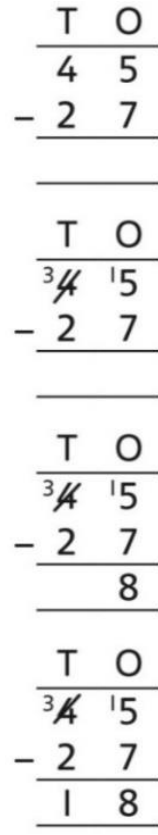
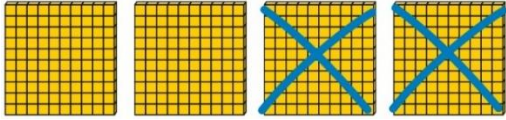
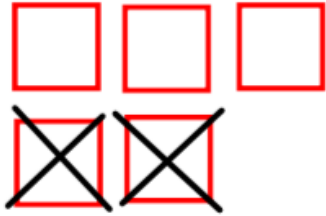
Expected Year Group	Objectives	Concrete	Pictorial	Abstract
EYFS	<p>Find one less from a group of five objects, then ten objects.</p> <p>Using quantities and objects, they subtract two single digit numbers and count back to find the answer.</p>	<p>First, use toys or general classroom objects to physically take away items. Then, use specific maths resources such as cubes, Numicon, bead strings etc.</p>  	<p>First, use pictures for children to cross out or cover items to support subtraction. Then, use visual supports and pictures for example tens frames.</p> 	<p>Mix of pictures, symbols and numbers to form a calculation.</p>  <p>Using a number line for our more able children and introducing the idea to others when appropriate.</p>
Year 1	Counting back and taking away	<p>Children arrange objects and remove to find how many are left.</p> 	<p>Children draw and cross out or use counters to represent objects from a problem.</p> 	<p>Count back to take away and use a number line or number track to support the method.</p> 

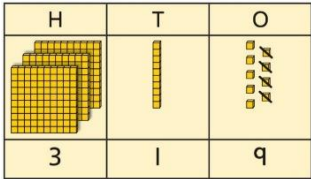
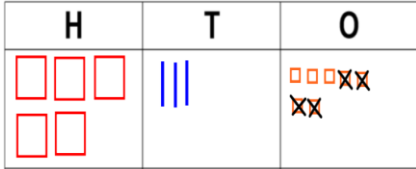
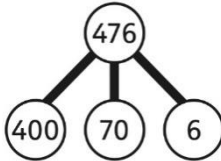
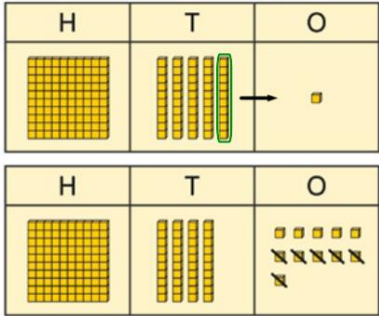
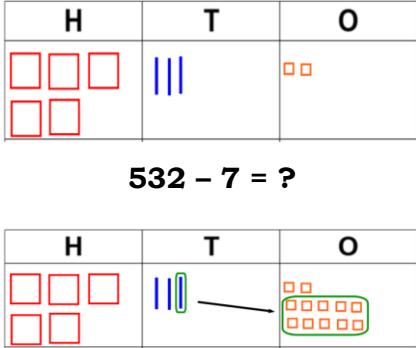
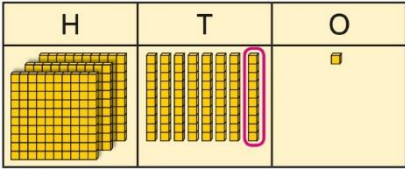
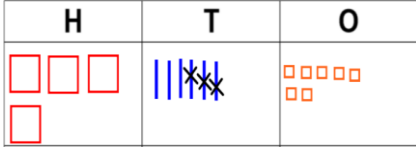
<p>Year 1</p>	<p>Finding a missing part, given a whole and a part</p>	<p>Children separate a whole into parts and understand how one part can be found by subtraction.</p> 	<p>Represent a whole and a part and understand how to find the missing part by subtraction.</p> 	<p>Children use a part-whole model to support the subtraction to find a missing part.</p>  <p>Pupils begin to develop an understanding of the relationship between addition and subtraction facts in a part-whole model.</p> <div data-bbox="1615 596 2130 775"> <p>Starter: What's the same? What's different?</p> <div> $5 + 4 = 9$ $5 = 9 - 4$ </div>  </div>
<p>Year 1</p>	<p>Finding the difference</p>	<p>Set up two groups so that the difference between the groups can be seen and worked out.</p> <div data-bbox="533 954 1048 1270"> <div>  The difference between 10 and 5 is _____ $10 - 5 = \underline{\hspace{2cm}}$ </div> <div>  The difference between 7 and 3 is _____ $7 - 3 = \underline{\hspace{2cm}}$ </div> <div>  The difference between 5 and 4 is _____ $5 - 4 = \underline{\hspace{2cm}}$ </div> <div>  The difference between 6 and 3 is _____ $6 - 3 = \underline{\hspace{2cm}}$ </div> </div>	<p>Represent objects using pictures or counters to support finding the difference.</p>  <p>The difference between 5 and 4 is 1. So $5 - 4 = 1$.</p> <div data-bbox="1081 1190 1581 1326">  The difference between 6 and 2 is _____ $6 - 2 = \underline{\hspace{2cm}}$ </div>	<p>Children understand finding the difference as a subtraction using a number track or number line to support.</p>  <p>The difference between 5 and 3 is 2. So $5 - 3 = 2$.</p>

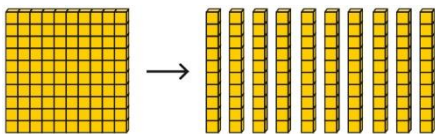
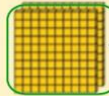


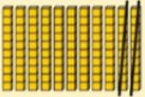
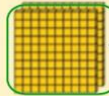


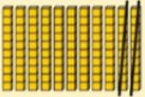
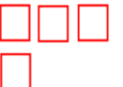


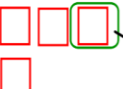


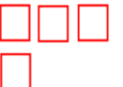


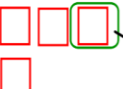


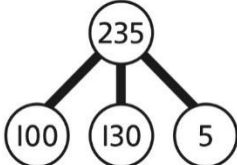
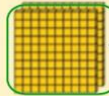


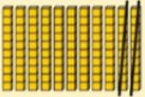
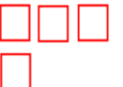


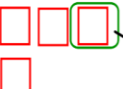




















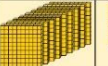


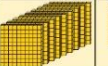


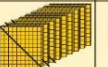


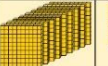


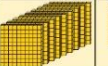


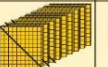











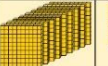


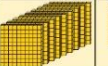


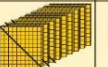


Year 1	Subtraction within 20	<p>Use practical equipment such as a bead string to subtract 1s efficiently.</p> 	<p>Use pictorial representations such as tens frames to subtract 1s efficiently.</p> 	<p>Use knowledge of bonds within 10 to subtract efficiently.</p> $6 - 4 = 2$ $16 - 4 = 12$
Year 1	Subtracting 10s and 1s	<p>Use practical equipment to rehearse subtracting the tens first then the ones.</p> <p>For example, subtract 12 by first subtracting the 10, then the remaining 2.</p> 	<p>Use ten frames to efficiently subtract the 10s first then the 1s.</p>  <p>E.g. $14 - 12$. Subtract 10 first then subtract 2.</p>	<p>Use a part-whole model to support the calculation.</p>  $19 - 13 = ?$ $19 - 10 = 9$ $9 - 3 = 6$ <p>So, $19 - 13 = 6$</p>
Year 1	Subtraction involving bridging 10 using number bonds	<p>For example: $12 - 5$. Arrange objects into a 10 and some 1s, then decide on how to split the 5.</p>  <p>5 is 2 and 3, so I take away the 2 and then the 3.</p>	<p>Represent the use of bonds using ten frames.</p>  <p>For $14 - 6$, I take away 4 to make 10, then take away 2 to make 8.</p>	<p>Use a number line and a part-whole model to support the method.</p> <p>For example, $13 - 5 = 8$</p> 

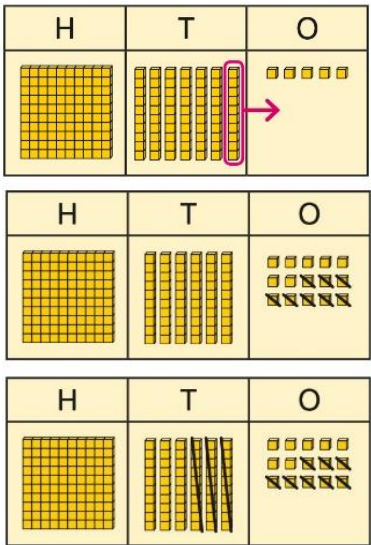
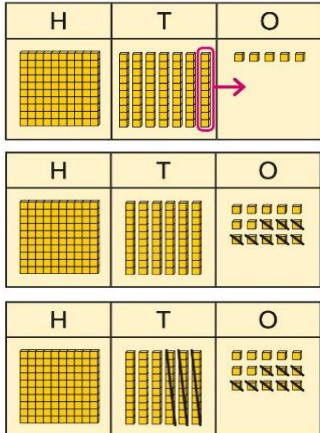
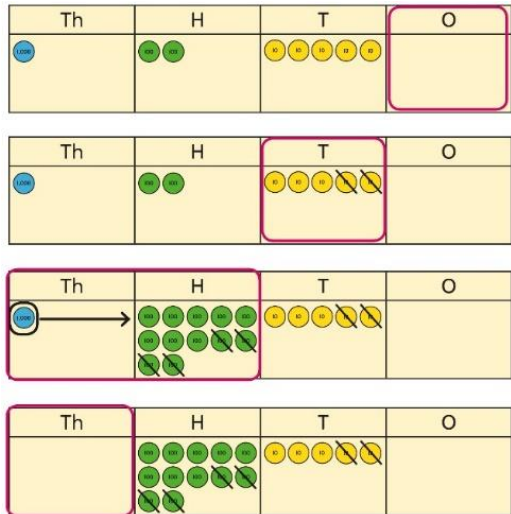
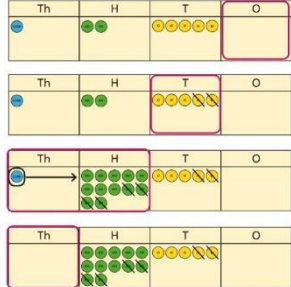
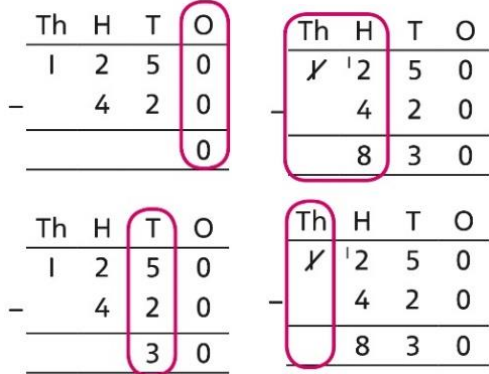
Year 2	Subtracting multiples of 10	<p>Use known number bonds to apply to subtracting tens.</p>  <p>$7 - 3 = 4$. So, 7 tens take away 3 tens must be 4 tens which is 40.</p>	<p>Use part-whole models or tens frames to support subtracting multiples of 10.</p>  <p>$100 - 20 = 80$</p>	<p>Use known number bonds to apply to adding tens.</p> <p>$9 - 2 = 7$ So, $90 - 20 = 70$</p>												
Year 2	Subtracting a single-digit number from a 2-digit number (starting with higher numbers than Year 1)	<p>Use the equipment to physically subtract the 1s. This may be done in or out of a place value grid.</p> 	<p>Drawing their own pictorial version of the tens and ones and then subtracting.</p>  <p>E.g. $48 - 6 = 42$</p>	<p>Subtract the 1s. Understand the link between counting back and subtracting the 1s using known bonds.</p>  <p>$9 - 3 = 6$ $39 - 3 = 36$</p> <p>Introducing the use of columns for subtraction.</p> <table><tr><td></td><td>T</td><td>O</td></tr><tr><td></td><td>3</td><td>9</td></tr><tr><td>-</td><td></td><td>3</td></tr><tr><td></td><td>3</td><td>6</td></tr></table>		T	O		3	9	-		3		3	6
	T	O														
	3	9														
-		3														
	3	6														
Year 2	Subtracting a single-digit number bridging 10 (starting with higher numbers than Year 1)	<p>Making numbers using counters and tens frames then bridging 10 by using known bonds.</p>  <p>E.g. $35 - 8$ I took away 5 counters, then 3 more.</p>	<p>Pictorial representations rather than counters.</p>  <p>E.g. $35 - 8$ I took away 5 counters, then 3 more.</p>	<p>Bridge the 10 by using known bonds.</p>  <p>$24 - 6 = ?$ $24 - 4 - 2 = ?$</p>												

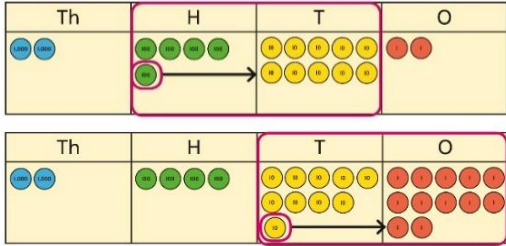
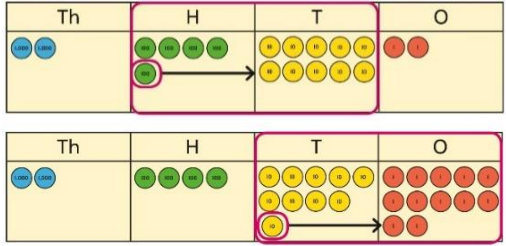
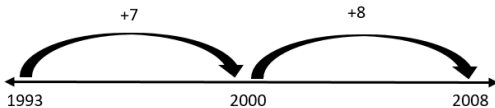
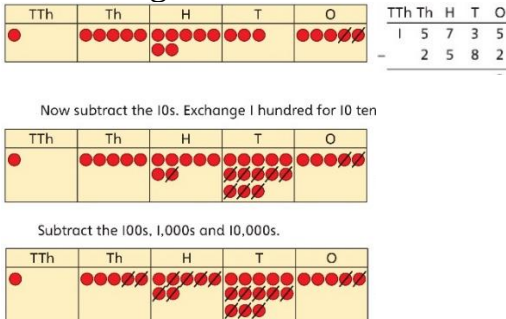
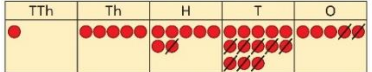
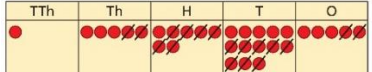
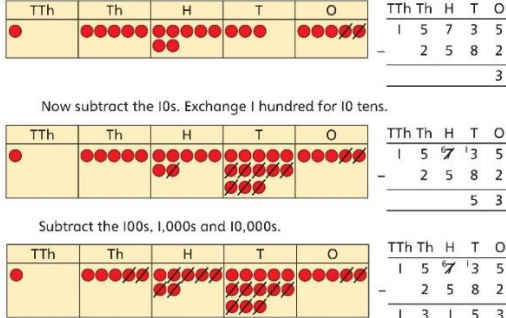
Year 2	Introducing columns: Subtracting a 1-digit or 2-digit number using place value and columns. No exchanging required.	Using Base-10 or place value counters set out in columns. <div><table><tr><th>Tens</th><th>Ones</th></tr><tr><td></td><td></td></tr></table><p>48 - 6 = 42</p></div> <div><table><tr><th>Tens</th><th>Ones</th></tr><tr><td></td><td></td></tr></table><p>56 - 24 = 32</p></div>	Tens	Ones			Tens	Ones			Pictorial representations instead of actual apparatus or use of practical apparatus alongside column method. <div><table><tr><th>Tens</th><th>Ones</th></tr><tr><td></td><td></td></tr></table><p>45 - 12 = 33</p></div>	Tens	Ones			Using column subtraction, subtract the 1s. Then subtract the 10s. <div><table><tr><th>T</th><th>O</th></tr><tr><td>4</td><td>5</td></tr><tr><td>- 1</td><td>2</td></tr><tr><td colspan="2"><hr/></td></tr><tr><td></td><td>3</td></tr></table></div> <div><table><tr><th>T</th><th>O</th></tr><tr><td>4</td><td>5</td></tr><tr><td>- 1</td><td>2</td></tr><tr><td colspan="2"><hr/></td></tr><tr><td>3</td><td>3</td></tr></table></div>	T	O	4	5	- 1	2	<hr/>			3	T	O	4	5	- 1	2	<hr/>		3	3																								
Tens	Ones																																																											
																																																												
Tens	Ones																																																											
																																																												
Tens	Ones																																																											
																																																												
T	O																																																											
4	5																																																											
- 1	2																																																											
<hr/>																																																												
	3																																																											
T	O																																																											
4	5																																																											
- 1	2																																																											
<hr/>																																																												
3	3																																																											
Year 2	Subtracting a 1-digit number with exchange required	Exchange 1 ten for 10 ones. This may be done in or out of a place value grid. <div><table><tr><th>T</th><th>O</th></tr><tr><td></td><td></td></tr></table></div> <div><table><tr><th>T</th><th>O</th></tr><tr><td></td><td></td></tr></table><p>25 - 7 = 18</p></div>	T	O			T	O			Pictorial representations instead of actual apparatus or use of practical apparatus alongside column method. <div><table><tr><th>T</th><th>O</th></tr><tr><td></td><td></td></tr></table></div> <div><table><tr><th>T</th><th>O</th></tr><tr><td></td><td></td></tr></table></div> <div><table><tr><th>T</th><th>O</th></tr><tr><td>2</td><td>5</td></tr><tr><td>- 7</td><td></td></tr><tr><td colspan="2"><hr/></td></tr><tr><td></td><td>8</td></tr></table></div> <div><table><tr><th>T</th><th>O</th></tr><tr><td>2</td><td>5</td></tr><tr><td>- 7</td><td></td></tr><tr><td colspan="2"><hr/></td></tr><tr><td>1</td><td>8</td></tr></table></div>	T	O			T	O			T	O	2	5	- 7		<hr/>			8	T	O	2	5	- 7		<hr/>		1	8	Using digits set out vertically in columns. <div><table><tr><th>T</th><th>O</th></tr><tr><td>2</td><td>5</td></tr><tr><td>- 7</td><td></td></tr><tr><td colspan="2"><hr/></td></tr><tr><td></td><td>8</td></tr></table></div> <div><table><tr><th>T</th><th>O</th></tr><tr><td>2</td><td>5</td></tr><tr><td>- 7</td><td></td></tr><tr><td colspan="2"><hr/></td></tr><tr><td>1</td><td>8</td></tr></table></div>	T	O	2	5	- 7		<hr/>			8	T	O	2	5	- 7		<hr/>		1	8
T	O																																																											
																																																												
T	O																																																											
																																																												
T	O																																																											
																																																												
T	O																																																											
																																																												
T	O																																																											
2	5																																																											
- 7																																																												
<hr/>																																																												
	8																																																											
T	O																																																											
2	5																																																											
- 7																																																												
<hr/>																																																												
1	8																																																											
T	O																																																											
2	5																																																											
- 7																																																												
<hr/>																																																												
	8																																																											
T	O																																																											
2	5																																																											
- 7																																																												
<hr/>																																																												
1	8																																																											

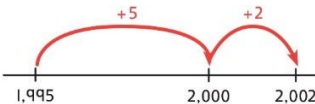
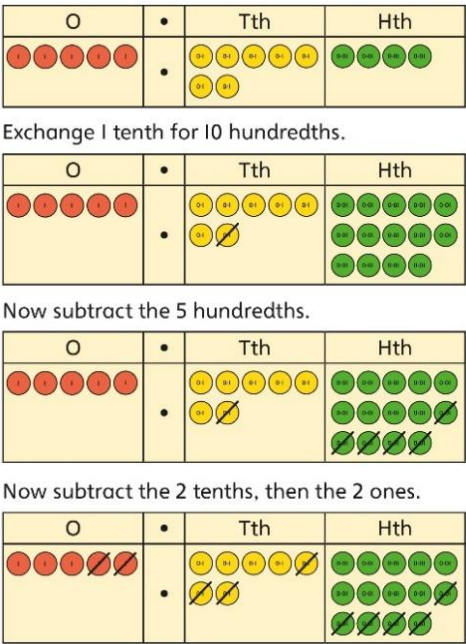
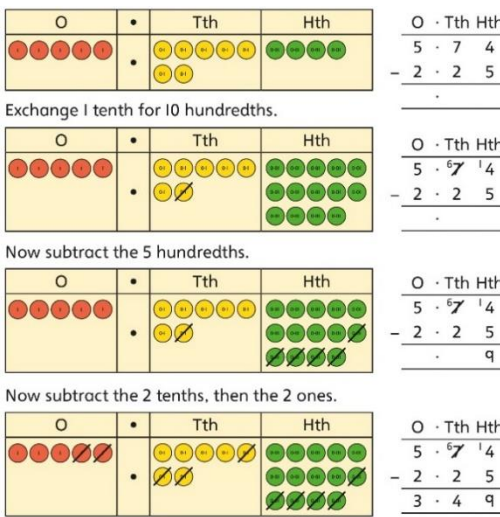
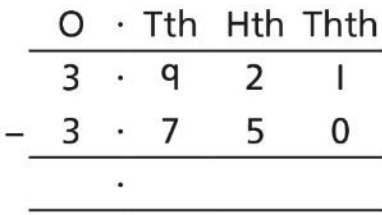
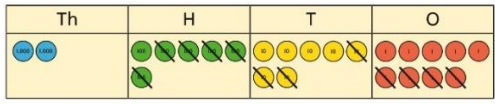
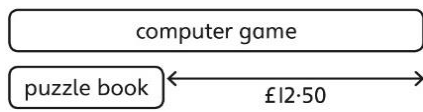
<p>Year 2</p>	<p>Subtracting a 2-digit number with exchange required</p>	<p>Exchange 1 ten for 10 ones. Then subtract the 1s. Then subtract the 10s.</p> <p>$45 - 27 = 18$</p> 	<p>Pictorial representations or use of practical apparatus alongside column method.</p> <p>$45 - 27 = 18$</p> 	<p>Using column subtraction, exchange 1 ten for 10 ones. Then subtract the ones. Then subtract the tens.</p> 
<p>Year 3</p>	<p>Subtracting hundreds</p>	<p>Use known facts to aid subtracting multiples of 100.</p>  <p>$4 - 2 = 2$ So, $400 - 200 = 200$</p>	<p>Pictorial representations used to help to become more efficient.</p>  <p>$5 - 2 = 3$ So, $500 - 200 = 300$</p>	<p>Use known facts and unitising to complete calculations mentally or with jottings.</p> <p>I know that $7 - 4 = 3$. Therefore, I know that $700 - 400 = 300$.</p>

Year 3	3-digit number subtract ones (no exchange)	<p>Use number bonds to subtract the ones.</p>  $319 - 4 = ?$ $9 - 4 = 5$ $319 - 4 = 315$	<p>Pictorial representations used to help to become more efficient.</p>  $537 - 4 = ?$ $7 - 4 = 3$ $537 - 4 = 533$	<p>Use known number bonds to calculate mentally. Use part-whole models to support if required.</p>  $476 - 4 = ?$ $6 - 4 = 2$ $476 - 4 = 472$
Year 3	3-digit number subtract ones (bridging or exchanging required)	<p>Represent the required exchange on a place value grid.</p>  $151 - 6 = ?$ <p>1 - 6 does not work so we need to exchange one of the tens for 10 ones first.</p>	<p>Pictorial representations used to help to become more efficient.</p>  $532 - 7 = ?$ <p>2 - 7 does not work so we need to exchange one of the tens for 10 ones first.</p>	<p>Calculate mentally by using known number bonds.</p> <p>e.g. $151 - 6 = ?$</p> $151 - 1 - 5 = 145$
Year 3	3-digit number subtract tens (no exchange)	<p>Subtract the tens using known bonds.</p>  $8 \text{ tens} - 1 \text{ ten} = 7 \text{ tens}$ $381 - 10 = 371$	<p>Pictorial representations used to help to become more efficient.</p>  $60 - 30 = 30$ <p>So, $467 - 30 = 437$</p>	<p>Use known bonds to subtract the 10s mentally.</p> $392 - 50 = ?$ $90 - 50 = 40$ <p>So, $392 - 50 = 342$</p> <p>Use the more formal column method if required.</p>

Year 3	3-digit number subtract tens (bridging or exchanging required)	<p>Use equipment to understand the exchange of 1 hundred for 10 tens.</p> <div></div> <div><table border="1" data-bbox="586 312 996 467"><tr><td>H</td><td>T</td><td>O</td></tr><tr><td></td><td></td><td></td></tr></table></div> <div><table border="1" data-bbox="586 505 996 660"><tr><td>H</td><td>T</td><td>O</td></tr><tr><td></td><td></td><td></td></tr></table></div> <p>$210 - 20 = ?$ 10 – 20 does not work so we need to exchange one of the hundreds for 10 tens first.</p>	H	T	O				H	T	O				<p>Pictorial representations used to help to become more efficient.</p> <div><table border="1" data-bbox="1124 142 1536 287"><tr><td>H</td><td>T</td><td>O</td></tr><tr><td></td><td></td><td></td></tr></table></div> <p>$447 - 60 = ?$</p> <div><table border="1" data-bbox="1124 392 1536 542"><tr><td>H</td><td>T</td><td>O</td></tr><tr><td></td><td></td><td></td></tr></table></div> <p>40 - 60 does not work so we need to exchange one of the hundreds for 10 tens first.</p>	H	T	O				H	T	O				<p>Use flexible partitioning to support the calculation.</p> <p>$235 - 60 = ?$ <i>30 – 60 is not possible so we need to find another way to partition it. Exchange one of the hundreds to give 130 instead.</i></p> <div></div> <p>$235 = 100 + 130 + 5$ $235 - 60 = 100 + 70 + 5 = 175$</p> <p>Alternatively, begin to introduce the more formal column method alongside practical work through the use of the expanded partitioning method.</p> <div><table border="1" data-bbox="1693 791 2047 987"><tr><td></td><td></td><td></td><td>80</td></tr><tr><td></td><td></td><td></td><td>$193 = 100 + 90 + 13$</td></tr><tr><td></td><td></td><td></td><td>$- 66 = 0 + 60 + 6$</td></tr><tr><td></td><td></td><td></td><td><hr/></td></tr><tr><td></td><td></td><td></td><td>127 $100 + 20 + 7$</td></tr></table></div>				80				$193 = 100 + 90 + 13$				$- 66 = 0 + 60 + 6$				<hr/>				127 $100 + 20 + 7$																																																																																										
H	T	O																																																																																																																																								
																																																																																																																																										
H	T	O																																																																																																																																								
																																																																																																																																										
H	T	O																																																																																																																																								
																																																																																																																																										
H	T	O																																																																																																																																								
																																																																																																																																										
			80																																																																																																																																							
			$193 = 100 + 90 + 13$																																																																																																																																							
			$- 66 = 0 + 60 + 6$																																																																																																																																							
			<hr/>																																																																																																																																							
			127 $100 + 20 + 7$																																																																																																																																							
Year 3	3-digit number subtract up to a 3-digit number (no exchange)	<p>Represent the calculation on a place value grid.</p> <div><table border="1" data-bbox="609 1099 976 1211"><tr><td>H</td><td>T</td><td>O</td></tr><tr><td></td><td></td><td></td></tr></table></div> <div><table border="1" data-bbox="609 1219 976 1331"><tr><td>H</td><td>T</td><td>O</td></tr><tr><td></td><td></td><td></td></tr></table></div> <div><table border="1" data-bbox="609 1340 976 1452"><tr><td>H</td><td>T</td><td>O</td></tr><tr><td></td><td></td><td></td></tr></table></div>	H	T	O				H	T	O				H	T	O				<p>Pictorial representations instead of actual apparatus or use of practical apparatus alongside column method.</p> <div><table border="1" data-bbox="1077 1176 1370 1264"><tr><td>H</td><td>T</td><td>O</td></tr><tr><td></td><td></td><td></td></tr></table></div> <div><table border="1" data-bbox="1077 1273 1370 1361"><tr><td>H</td><td>T</td><td>O</td></tr><tr><td></td><td></td><td></td></tr></table></div> <div><table border="1" data-bbox="1077 1370 1370 1458"><tr><td>H</td><td>T</td><td>O</td></tr><tr><td></td><td></td><td></td></tr></table></div> <div><table><tr><td>H</td><td>T</td><td>O</td></tr><tr><td>9</td><td>9</td><td>9</td></tr><tr><td>-</td><td>3</td><td>5</td></tr><tr><td colspan="3"><hr/></td></tr><tr><td></td><td>7</td><td></td></tr></table><table><tr><td>H</td><td>T</td><td>O</td></tr><tr><td>9</td><td>9</td><td>9</td></tr><tr><td>-</td><td>3</td><td>5</td></tr><tr><td colspan="3"><hr/></td></tr><tr><td></td><td>4</td><td>7</td></tr></table><table><tr><td>H</td><td>T</td><td>O</td></tr><tr><td>9</td><td>9</td><td>9</td></tr><tr><td>-</td><td>3</td><td>5</td></tr><tr><td colspan="3"><hr/></td></tr><tr><td>6</td><td>4</td><td>7</td></tr></table></div>	H	T	O				H	T	O				H	T	O				H	T	O	9	9	9	-	3	5	<hr/>				7		H	T	O	9	9	9	-	3	5	<hr/>				4	7	H	T	O	9	9	9	-	3	5	<hr/>			6	4	7	<p>Use expanded partitioning or column subtraction for efficiency.</p> <div><table><tr><td>96 – 42</td><td></td></tr><tr><td>96 = 90 + 6</td><td></td></tr><tr><td>- 42 = 40 + 2</td><td></td></tr><tr><td>54 50 + 4</td><td></td></tr></table></div> <div><table><tr><td>H</td><td>T</td><td>O</td></tr><tr><td>9</td><td>9</td><td>9</td></tr><tr><td>-</td><td>3</td><td>5</td></tr><tr><td colspan="3"><hr/></td></tr><tr><td></td><td>7</td><td></td></tr></table><table><tr><td>H</td><td>T</td><td>O</td></tr><tr><td>9</td><td>9</td><td>9</td></tr><tr><td>-</td><td>3</td><td>5</td></tr><tr><td colspan="3"><hr/></td></tr><tr><td></td><td>4</td><td>7</td></tr></table><table><tr><td>H</td><td>T</td><td>O</td></tr><tr><td>9</td><td>9</td><td>9</td></tr><tr><td>-</td><td>3</td><td>5</td></tr><tr><td colspan="3"><hr/></td></tr><tr><td>6</td><td>4</td><td>7</td></tr></table></div>	96 – 42		96 = 90 + 6		- 42 = 40 + 2		54 50 + 4		H	T	O	9	9	9	-	3	5	<hr/>				7		H	T	O	9	9	9	-	3	5	<hr/>				4	7	H	T	O	9	9	9	-	3	5	<hr/>			6	4	7
H	T	O																																																																																																																																								
																																																																																																																																										
H	T	O																																																																																																																																								
																																																																																																																																										
H	T	O																																																																																																																																								
																																																																																																																																										
H	T	O																																																																																																																																								
																																																																																																																																										
H	T	O																																																																																																																																								
																																																																																																																																										
H	T	O																																																																																																																																								
																																																																																																																																										
H	T	O																																																																																																																																								
9	9	9																																																																																																																																								
-	3	5																																																																																																																																								
<hr/>																																																																																																																																										
	7																																																																																																																																									
H	T	O																																																																																																																																								
9	9	9																																																																																																																																								
-	3	5																																																																																																																																								
<hr/>																																																																																																																																										
	4	7																																																																																																																																								
H	T	O																																																																																																																																								
9	9	9																																																																																																																																								
-	3	5																																																																																																																																								
<hr/>																																																																																																																																										
6	4	7																																																																																																																																								
96 – 42																																																																																																																																										
96 = 90 + 6																																																																																																																																										
- 42 = 40 + 2																																																																																																																																										
54 50 + 4																																																																																																																																										
H	T	O																																																																																																																																								
9	9	9																																																																																																																																								
-	3	5																																																																																																																																								
<hr/>																																																																																																																																										
	7																																																																																																																																									
H	T	O																																																																																																																																								
9	9	9																																																																																																																																								
-	3	5																																																																																																																																								
<hr/>																																																																																																																																										
	4	7																																																																																																																																								
H	T	O																																																																																																																																								
9	9	9																																																																																																																																								
-	3	5																																																																																																																																								
<hr/>																																																																																																																																										
6	4	7																																																																																																																																								

Year 3	3-digit number subtract up to a 3-digit number (exchange required)	<p>Model the required exchange on a place value grid.</p>  <p>175 - 38 = ? I need to subtract 8 ones, so I will exchange a ten for 10 ones.</p>	<p>Pictorial representations instead of actual apparatus or use of practical apparatus alongside column method.</p>  $\begin{array}{r} \text{H T O} \\ 1 \text{ } ^6\cancel{7} \text{ } ^5 \\ - \quad 3 \quad 8 \\ \hline 1 \quad 3 \quad 7 \\ 175 - 38 = 137 \end{array}$	<p>Use expanded partitioning or column subtraction for efficiency.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px;"> $\begin{array}{r} 193 = 100 + 90 + 13 \\ - 66 = 0 + 60 + 6 \\ \hline 127 \quad 100 + 20 + 7 \end{array}$ </div> $\begin{array}{r} \text{H T O} \\ 1 \text{ } ^6\cancel{7} \text{ } ^5 \\ - \quad 3 \quad 8 \\ \hline 1 \quad 3 \quad 7 \\ 175 - 38 = 137 \end{array}$
Year 4	Column subtraction (for up to 4-digits) with exchange	<p>Use a place value grid to aid subtracting. Physically exchange where needed.</p>  <p>1250 - 420 = ?</p>	<p>Pictorial representations instead of actual apparatus or use of practical apparatus alongside column method.</p>  $\begin{array}{r} \text{Th H T O} \\ 1 \quad 2 \quad 5 \quad 0 \\ - \quad 4 \quad 2 \quad 0 \\ \hline \quad \quad 3 \quad 0 \end{array}$ $\begin{array}{r} \text{Th H T O} \\ \cancel{1} \quad ^{12} \quad 5 \quad 0 \\ - \quad 4 \quad 2 \quad 0 \\ \hline \quad 8 \quad 3 \quad 0 \end{array}$	<p>Use expanded partitioning or column subtraction for efficiency including exchanging where required.</p>  $\begin{array}{r} \text{Th H T O} \\ 1 \quad 2 \quad 5 \quad 0 \\ - \quad 4 \quad 2 \quad 0 \\ \hline \quad \quad 3 \quad 0 \end{array}$ $\begin{array}{r} \text{Th H T O} \\ \cancel{1} \quad ^{12} \quad 5 \quad 0 \\ - \quad 4 \quad 2 \quad 0 \\ \hline \quad 8 \quad 3 \quad 0 \end{array}$

Year 4	<p>Column subtraction with exchange across more than one column (up to 4-digit numbers)</p>	<p>Make exchanges across more than one column where there is a zero as a place holder.</p>  $2,502 - 243 = ?$	<p>Pictorial representations instead of actual apparatus or use of practical apparatus alongside column method.</p>  $\begin{array}{r} \text{Th} \quad \text{H} \quad \text{T} \quad \text{O} \\ 2 \quad 4\cancel{8} \quad 10 \quad 2 \\ - \quad 2 \quad 4 \quad 3 \\ \hline \end{array}$ $\begin{array}{r} \text{Th} \quad \text{H} \quad \text{T} \quad \text{O} \\ 2 \quad 4\cancel{8} \quad 9\cancel{0} \quad 12 \\ - \quad 2 \quad 4 \quad 3 \\ \hline \end{array}$ $\begin{array}{r} \text{Th} \quad \text{H} \quad \text{T} \quad \text{O} \\ 2 \quad 4\cancel{8} \quad 9\cancel{0} \quad 12 \\ - \quad 2 \quad 4 \quad 3 \\ \hline \end{array}$ $\begin{array}{r} \text{Th} \quad \text{H} \quad \text{T} \quad \text{O} \\ 2 \quad 4\cancel{8} \quad 9\cancel{0} \quad 12 \\ - \quad 2 \quad 4 \quad 3 \\ \hline \end{array}$	<p>Use expanded partitioning or column subtraction for efficiency including exchanging where required.</p> $\begin{array}{r} \text{Th} \quad \text{H} \quad \text{T} \quad \text{O} \\ 2 \quad 4\cancel{8} \quad 10 \quad 2 \\ - \quad 2 \quad 4 \quad 3 \\ \hline \end{array}$ $\begin{array}{r} \text{Th} \quad \text{H} \quad \text{T} \quad \text{O} \\ 2 \quad 4\cancel{8} \quad 9\cancel{0} \quad 12 \\ - \quad 2 \quad 4 \quad 3 \\ \hline \end{array}$ <p>Note: Ask children to consider whether there is another method which may be more effective e.g. a number line for questions involving too much exchanging or where the numbers are close together and so finding the difference is easier.</p>  $2008 - 1993 = 15$
Year 5	<p>Column subtraction (for up to 5-digits) with exchange</p>	<p>Use a place value grid to aid subtracting.</p>  <p>Now subtract the 10s. Exchange 1 hundred for 10 tens.</p>  <p>Subtract the 100s, 1,000s and 10,000s.</p> 	<p>Pictorial representations alongside column method if required.</p>  $\begin{array}{r} \text{TTh} \quad \text{Th} \quad \text{H} \quad \text{T} \quad \text{O} \\ 1 \quad 5 \quad 7 \quad 3 \quad 5 \\ - \quad 2 \quad 5 \quad 8 \quad 2 \\ \hline \end{array}$ $\begin{array}{r} \text{TTh} \quad \text{Th} \quad \text{H} \quad \text{T} \quad \text{O} \\ 1 \quad 5 \quad 6 \quad 13 \quad 5 \\ - \quad 2 \quad 5 \quad 8 \quad 2 \\ \hline \end{array}$ $\begin{array}{r} \text{TTh} \quad \text{Th} \quad \text{H} \quad \text{T} \quad \text{O} \\ 1 \quad 5 \quad 6 \quad 13 \quad 5 \\ - \quad 2 \quad 5 \quad 8 \quad 2 \\ \hline \end{array}$	<p>Use the formal column subtraction method with exchange where required.</p> $\begin{array}{r} \text{TTh} \quad \text{Th} \quad \text{H} \quad \text{T} \quad \text{O} \\ 1\cancel{5} \quad 1\cancel{2} \quad 10 \quad 13 \quad 5 \\ - \quad 1 \quad 8 \quad 5 \quad 3 \quad 4 \\ \hline \end{array}$ $\begin{array}{r} 4 \quad 3 \quad 5 \quad 6 \quad 3 \\ \hline \end{array}$

				<p>Note: Ask children to consider whether there is another method which may be more effective e.g. a number line for questions involving too much exchanging or where the numbers are close together and so finding the difference is easier.</p>  <p>2,002 – 1,995 = 7</p>
Year 5 and 6	Subtracting decimal numbers	<p>Adapt previously learnt column subtraction methods to include decimal place value.</p>  <p>5.74 – 2.25 = ?</p>	<p>Pictorial representations alongside column method if required.</p> 	<p>Use column subtraction including subtracting numbers with different numbers of decimal places and using a zero as a place holder where needed.</p> <p>3.921 – 3.75 = ?</p> 
Year 6	Choosing efficient methods and combining for multi-step problems	<p>Use apparatus as required to help solve problems.</p> 	<p>Use a bar model to represent calculations.</p> 	<p>Compare and select appropriate methods.</p> <p>Use column subtraction only when mental methods are not efficient.</p> <p>Use two different methods for one calculation as a checking strategy.</p>