| concrete | pictorial | abstract |
| :---: | :---: | :---: |
| Number bonds to 20 <br> Using objects to represent a problem： <br> lace the total number of objects，then remove some and count the number left over <br> Bead string： <br> Count back in ones． <br> Ten frames： <br> Make 14 and remove 7 counters． <br> $\because \because \because: Q$ $\square$ <br> Multilink cubes： <br> Start with the＇whole＇and take＇part＇a way． ○ o｜O｜O｜O1 <br> Cuisenaire rods Start with the＇whole＇and take＇part＇away | Number bonds to 20 <br> Bar model： <br> Number line： <br> 0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 <br>  1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1  <br> 0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 <br> な人大人 <br> Bar model： | $8-3=5$ $11-6=5$ $14-7=7$ $\begin{aligned} & 7-3=4 \\ & 7-4=3 \end{aligned}$ <br> Number sentences presented in different ways： $\begin{aligned} & 20-3=17 \\ & 9=17-8 \\ & 7=\square-9 \\ & \square-5=8 \end{aligned}$ |
| Finding a difference <br> Using objects to represent a problem： Make both numbers and compare them． <br> Multilink cubes： <br> Make both numbers and compare them <br> ○｜ 0 ｜ $0\|0\| 0\|0\| 0 \mid 0$ <br> ？ 0 － | Finding a difference | Finding a difference $\begin{aligned} & 8-3=5 \\ & 3+\square=8 \end{aligned}$ |

## CALCULATION PROGRESSION: SUBTRACTION

Pre-learning 2 TO-O, TO-T \& TO-TO

| concrete | pictorial | abstract |
| :---: | :---: | :---: |
| Two-digit - ones <br> Bead string: <br> Start with 23 , move the beads up to the multiple of ten before, then move the rest. $\qquad$ <br> Base ten blocks: <br> Make 23, subtract 3 then exchange a ten stick for ten ones to subtract the rest. | Two-digit - ones <br> Number line - counting back to the multiple of ten first: | Two-digit - ones <br> 23-7 <br> (3) 4 <br> Partition the 7 in this way because taking away 3 leaves a multiple of ten. $\begin{aligned} 23-7 & =23-3-4 \\ & =16 \end{aligned}$ <br> Family of four <br> $16+7=23$ <br> $7+16=23$ <br> $23-7=16$ <br> $23-16=7$ |
| Two-digit - tens <br> Base ten blocks: <br> Make the starting number, then remove the tens. <br> Counting: <br> Count back in tens from different starting points: <br> 73, 63, 53, 43, ... <br> $47,37,27,17,7, \ldots$ | Two-digit - tens <br> Drawing base ten $\qquad$ <br> Number line - counting back in tens: <br> Bar model: | Two-digit - tens $\begin{aligned} & 73-30=43 \\ & 47-40=7 \end{aligned}$ |



## CALCULATION PROGRESSION: SUBTRACTION

Y3 HTO-O, HTO-T, HTO-H \& HTO-HTO

| concrete | pictorial | abstract |
| :---: | :---: | :---: |
| Three-digit - ones <br> Bead string (for TO-O): <br> Start at 45 , move 5 to jump to the multiple of 10 before, then move the rest. <br> Base ten blocks: <br> Make 145, subtract 5 then exchange a ten stick for ten ones to subtract the rest. | Three-digit - ones <br> Number line - counting back to the multiple of ten first: <br> Part-part-whole model: | Three-digit - ones <br> 145-8 <br> Partition the 8 in this way because taking away 5 leaves a multiple of ten. $\begin{aligned} 145-8 & =145-5-3 \\ & =137 \end{aligned}$ <br> Family of four $\begin{aligned} & 137+8=145 \\ & 8+137=145 \\ & 145-8=137 \\ & 145-137=8 \end{aligned}$ |
| Three-digit - tens or hundreds <br> Base ten blocks: <br> Make the starting number. Take away from the tens or hundreds column, exchanging from the next column if needed. | Three-digit - tens or hundreds <br> Drawing base ten: <br> $\|\|\|\|\|\|\|\|\|\|\|\|\|\mid$ <br> Number line - counting back in tens or hundreds: <br> Bar model: | Three-digit - tens or hundreds $\begin{aligned} & 143-50=93 \\ & 835-300=535 \end{aligned}$ |
| Place value counters: <br> Make the starting number. Take away from the tens or hundreds column, exchanging from the next column if needed. <br> Counting: <br> Count back in tens or hundreds: $143,133,123,113,103,93, \ldots$ $835,735,635,535, \ldots$ | Part-part-whole model: |  |



## CALCULATION PROGRESSION: SUBTRACTION

Y4 HTO-HTO, ThHTO-ThHTO \& decimals up to 2d.p. (in context)

| concrete | pictorial | abstract |
| :---: | :---: | :---: |
| Mental calculations <br> Make decisions about when it is appropriate to calculate mentally (with jottings if necessary), and whether it is more efficient to add or subtract. <br> Base ten blocks: <br> To help with the relative size of each column, use blocks on a place value mat to make the first number then take away from the appropriate columns. <br> Place value counters: <br> Use place value counters on a place value mat to keep track of when exchanging is needed. | Mental calculations <br> Make decisions about when it is appropriate to calculate mentally (with jottings if necessary), and whether it is more efficient to add or subtract. <br> Comparison bar model: | Mental calculations <br> Make decisions about when it is appropriate to calculate mentally (with jottings if necessary), and whether it is more efficient to add or subtract. $\begin{aligned} 3,536-1,300 & =3,536-1,000-300 \\ & =2,236 \end{aligned}$ $2,008-1,997=11$ <br> (count on from 1997) <br> Family of four $\begin{aligned} & 1,997+11=2,008 \\ & 11+2,008=1,997 \\ & 2,008-1,997=11 \\ & 2,008-11=1,997 \end{aligned}$ |
| Decimals <br> Calculate with decimal tenths in the context of measurement. <br> Strips of paper: <br> Cut strips of paper to the length required and place them next to each other to compare them. <br> Tenth strips: <br> Use a strip of ten to represent 1 'whole'. Using several strips, shade in the first number. Cross out the ones, then cross out the tenths. <br> Counting: <br> Count back in decimal tenths from different starting points: <br> 7.4, 7.3, 7.2, 7.1, 7, 6.9, 6.8, ... | Decimals <br> Calculate with decimal tenths in the context of measurement. <br> Number line - count back the ones, then the tenths: | Decimals <br> Calculate with decimal tenths in the context of measurement. $\begin{aligned} & 8.4 \mathrm{~m}-3.1 \mathrm{~m}=5.3 \mathrm{~m} \\ & 6.5 \mathrm{~kg}-2.8 \mathrm{~kg}=3.7 \mathrm{~kg} \\ & 10.7 \ell-2.9 \ell=7.8 \ell \end{aligned}$ |
| Column method <br> Base ten blocks: <br> Use base ten blocks to reinforce the relative size of the digits in different columns. Make the first number. Look at the ones column and ask, "Starting from [the top number], can I take away [the bottom number]?" Exchange if needed then take away the ones. Repeat for the other columns. <br> Place value counters: <br> As above using counters instead of blocks. | Column method | Column method <br> Using squared paper to aid layout: <br> Note: When carrying from one column to the next, the value in both columns needs to be changed. |



## CALCULATION PROGRESSION: SUBTRACTION

Y5 Include numbers with more than four digits and decimals up to 2d.p.

| concrete | pictorial | abstract |
| :---: | :---: | :---: |
| Mental calculations <br> Make decisions about when it is appropriate to calculate mentally (with jottings if necessary), and whether it is more efficient to add or subtract. <br> Place value flip book: <br> Model subtracting from one column by turning that digit on a flip book. Consider what to do when the digit is 0 . <br> 6,2 5 <br> 8, 2 52 | Mental calculations <br> Make decisions about when it is appropriate to calculate mentally (with jottings if necessary), and whether it is more efficient to add or subtract. <br> Number line: <br> With money, find change by counting up. | Mental calculations <br> Make decisions about when it is appropriate to calculate mentally (with jottings if necessary), and whether it is more efficient to add or subtract. $\begin{aligned} 12,462-2,300 & =12,462-2,000-300 \\ & =10,162 \end{aligned}$ $£ 20.00-£ 14.87=£ 5.13$ $£ 14.87+\square=£ 20.00$ |
| Mental calculations (decimals) Make decisions about when it is appropriate to calculate mentally (with jottings if necessary). <br> $10 \times 10$ grids: <br> Using a $10 \times 10$ grid as 1 'whole', shade in the numbers in the first number. Cross out the ones, then cross out the decimal parts. | Mental calculations (decimals) Make decisions about when it is appropriate to calculate mentally (with jottings if necessary). <br> Number line - count back the ones, then the decimal parts: | Mental calculations (decimals) <br> Make decisions about when it is appropriate to calculate mentally (with jottings if necessary). $\begin{aligned} 9-3.42 & =9.0-3-0.4-0.02 \\ & =5.58 \end{aligned}$ <br> Family of four $3.67+2.74=6.41$ <br> $2.74+3.67=6.41$ <br> $6.41-3.67=2.74$ <br> $6.41-2.74=3.67$ |
| Column method | Column method | Column method <br> Using squared paper to aid layout: |
| Column method (decimals) <br> Same number of decimal places. <br> Place value counters: <br> Use decimal place value counters to model subtraction of <br> decimals, exchanging where needed. | Column method (decimals) Same number of decimal places. | Column method (decimals) Same number of decimal places. <br> Stress the importance of lining up the decimal points. |

## CALCULATION PROGRESSION: SUBTRACTION

Y6 Include numbers with more than four digits and decimals


