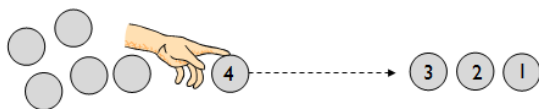


Reception Counting out and taking away

Children will subtract two numbers by taking one away from the other and counting how many are left.



Children are encouraged to develop a mental image of the size of numbers.

They learn to think about subtraction as 'take away' in practical, real life situations.

Children who are ready may record their own calculations.

**Year 1** Counting out and taking away using Base 10 units

Children move on to use counters, cubes or Base 10 units to support their developing understanding of subtraction.

$$13 - 4 = ?$$

13 cubes are lined up.

4 cubes are removed from the end of the line leaving 9 left. It is important that children keep track of how many have been removed.



Touch count and remove the number to be taken away.



Touch count to find the number that remains.

**Year 2** Drawing and subtracting Base 10 equipment

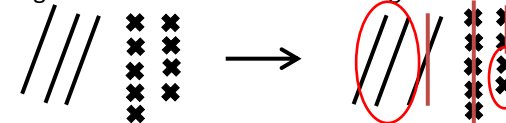
Children continue to use the Base 10 equipment to support their calculations. They will record their own drawings of the Base 10 equipment, using lines for 10 rods and crosses for the unit blocks. Children learn to subtract the least significant digits first (start with the numbers on the right and work from right to left).

$$39 - 17 = ?$$

39 is drawn

17 is crossed out

A ring is drawn around what is left to give the answer giving 22



When ready... exchange

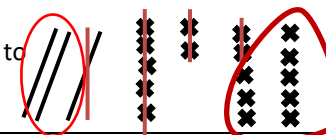
$$37 - 19 = ?$$

37 is drawn

9 units cannot be crossed out, so a ten is crossed out and exchanged for 10 units.



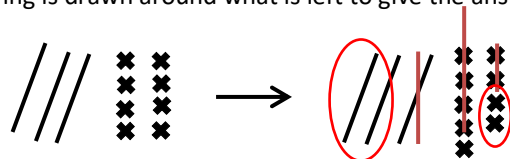
19 is crossed out. A ring is drawn around what is left to give the answer 18.

**Year 3** Expanded column subtraction, no exchange

Children use the representations from Y2 to then move to representing using place value columns.

Children draw and cross out using 10s and 1s to show the relationship between the pictorial and the abstract concepts.

A ring is drawn around what is left to give the answer giving 22



$$\begin{array}{r} \text{T} \quad \text{O} \\ 3 \quad 9 \\ - 2 \quad 7 \\ \hline 1 \quad 2 \end{array}$$

Year 3 Column subtraction with exchange

Teachers continue to use base 10 to model calculations as needed.

Children use base 10 to regroup and show the exchange of tens to ones to subtract.

$$\begin{array}{r} \text{T} \quad \text{O} \\ 5 \quad 15 \\ - 2 \quad 9 \\ \hline 3 \quad 6 \end{array}$$

Year 4/5/6 Column subtraction

H	T	O	Th	H	T	O		
	10			10	15			
2	0	14	7	0	5	12		
3	1	4	8	1	6	2		
-	1	5	7	-	3	6	7	8
	1	5	7		4	4	8	4

Children continue to practise exchanging, moving to 3 and 4-digit numbers.