## Progression in Subtraction

| Year$1$ | Physically taking away and removing objects from a whole. |  |  |
| :---: | :---: | :---: | :---: |
|  |  | Pictorial | Abstract |
|  | Tens frames, numicon, cubes and other items can be used. $4-3=1$ | Children to draw the concrete resources they are using and cross out the correct amount. |  |
| Year | Counting back |  |  |
| 1 | Concrete | Pictorial | Abstract |
|  | Using number lines or number tracks | Children to represent what they see pictorially e.g. | Children to represent the calculation on a number line or number track and show their jumps. Encourage children to use an empty number line. |

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| Year 2 | Column method no exchanging |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Concrete | Pictorial |  | Abstract |
|  | Column method Using base 10. | Represent the base ten pictorially |  | Column method no exchange |
|  |  |  |  | $48$ |
|  |  | $10 s$ | 1s | $-7$ |
|  |  | $111$ | inis | $47$ |
| Year 3 | Column method with exchanging |  |  |  |
|  | Concrete | Pictorial |  | Abstract |
|  | Column method using base 10 and having to exchange 41-26 | Represent the base ten pictorially, remembering to show the exchange |  | Formal column method. Children should understand that when they have exchanged the 10, they still have 41 because $41=30+11$ |
|  |  | Oठ |  | $3 / 4$ 1 <br> 2 6 <br> 1 5 |
| Year 3 | Column method using place value counters |  |  |  |
|  | Column method using place value counters. | Represent the place value counters pictorially, remembering to show what has been exchanged. |  | Formal column method. Children should understand what has happened when they have crossed out digits. |
|  |  | $100 \mathrm{~s}$ | IOs Is | $21$ |
|  |  | Oe |  | 2,34 |
|  |  |  |  | $6$ |

## Progression in Subtraction

| Year 3 | By the end of year 3 children should be confident using the formal method for subtraction <br> with 3 digit numbers. |
| :--- | :--- | :--- | :--- |
| Year 4, <br> 5 and <br> 6 | Continue to secure subtraction of formal methods. Including subtraction of numbers, up to 5 <br> digits, subtraction of decimal numbers including money, multi-step problems in a variety of <br> contexts. <br> Subtraction of decimals ensure the decimal point is lined up. |

