



# Written Calculation Guidance

## Subtraction

At Joseph Turner Primary School, we are always striving to raise standards and support our children in their learning. In order to do this, we have devised this calculation guidance to ensure there is a progression of skills from mental methods to formal written methods.

As all children learn at different paces, no year groups have been assigned to each specific method as adaptations will be made to suit each learner.

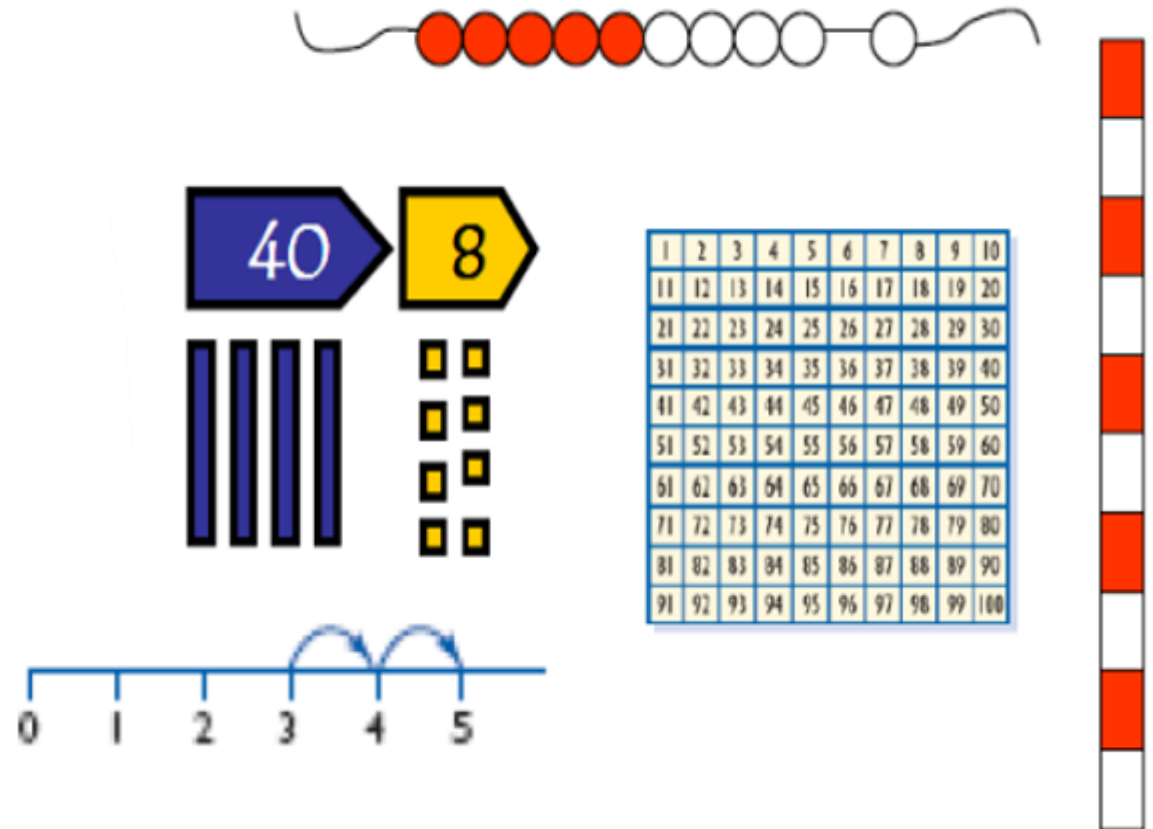
## Mental Skills

- Recognise the size and position of numbers
- Count back in ones and tens
- Know number facts for all numbers to 20
- Subtract multiples of 10 from any number
- Partition and recombine numbers (only partition the minuend)
- Bridge through 10



# Models, Image and Apparatus

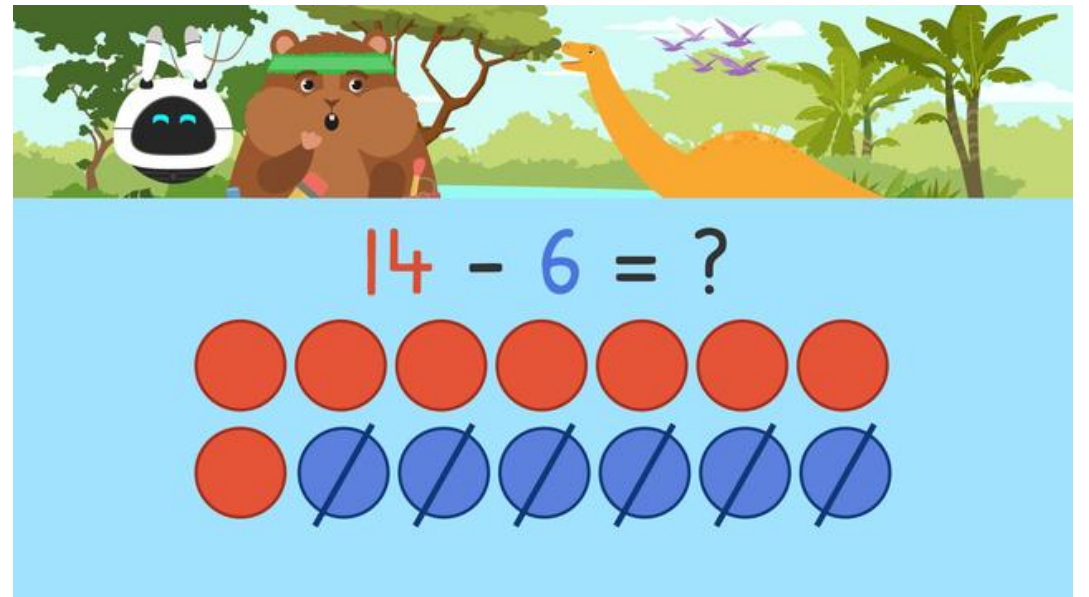
- Place value apparatus – dienes/counters/cubes
- Arrow cards
- Number tracks
- Numbered/empty number lines
- Hundred squares
- Counting stick
- Bead string
- Straws
- Rekenreks



# Key Vocabulary

- Minuend
- Subtrahend
- Take away
- Minus
- Count back
- Less

- Fewer
- Difference between
- Subtract



# Progression of methods

Begin to count backwards  
in familiar contexts such as  
number rhymes or stories



Continue the count back in ones from any given number

10, 9, 8, 7, ...



Begin to relate subtraction  
to 'taking away'



Three teddies take  
away two teddies leaves  
one teddy



Four frogs take away  
three frogs leaves 1 frog

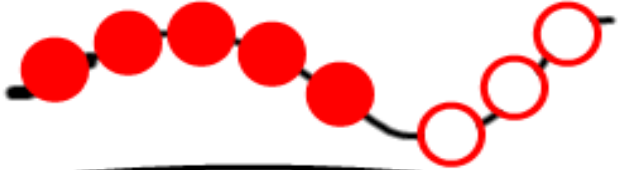
Find one less than a number less than 10 by counting backwards

1 less than 8 is... 7

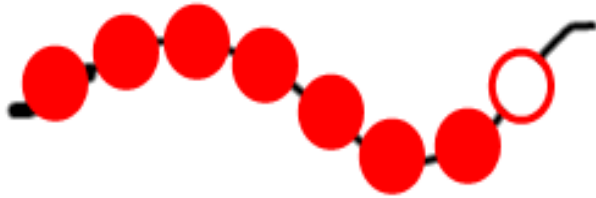
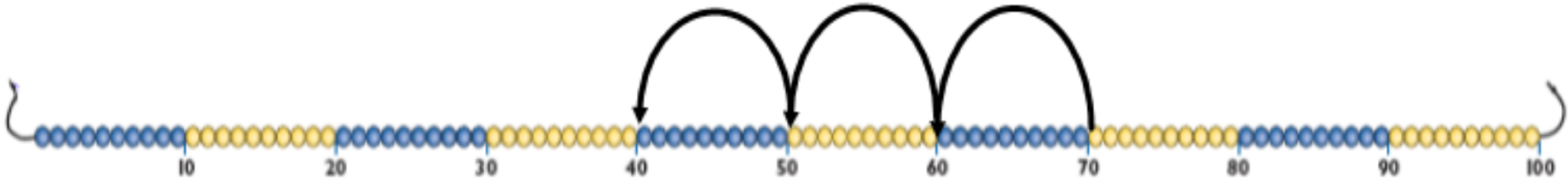
2 less than 8 is... 6

3 less than 8 is... 5

8, 7, 6...

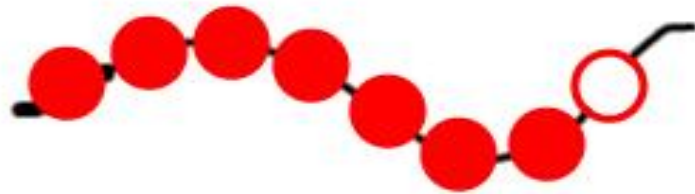


Count back in tens



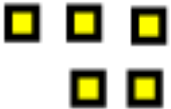
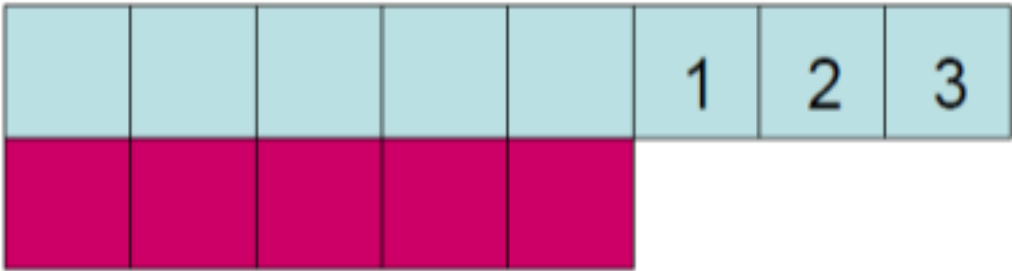
Begin to use the - and = signs to record a number sentence using numbers up to 10 whilst still using practical resources

$$6 - 4 = 2$$



Compare 2 sets to find numerical difference

The difference between 8 and 5 is 3



Understand the operation of subtraction and use related vocab. Subtract numbers when solving problems involving up to 10 objects in a range of contexts

$$6 - 4 = 2$$

I'm thinking of a number..  
It is 4 less than 6...



Maria had six sweets and she ate four. How many did she have left?



Fred had 6 cars and he gave Callum 4. How many cars did he have left?



Within the range  
1- 30 say 1 or 10  
less than any  
number



$$13 - 1 =$$

$$21 - 10 =$$



Know by heart subtraction facts  
for numbers up to 10

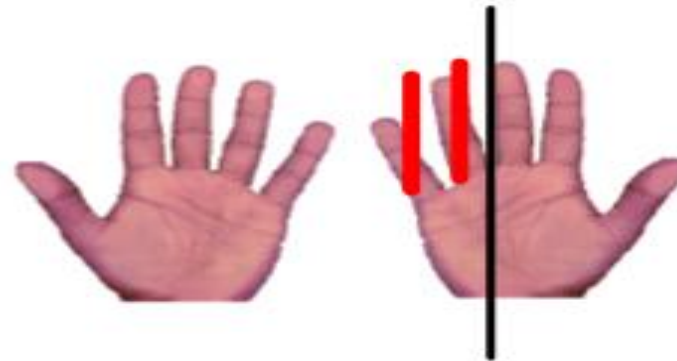
$$7 - 2 = 5$$



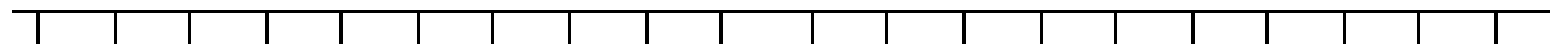
$$6 + ? = 10$$
$$10 - 6 = ?$$



$$? + 6 = 10$$
$$10 - 4 = 6$$



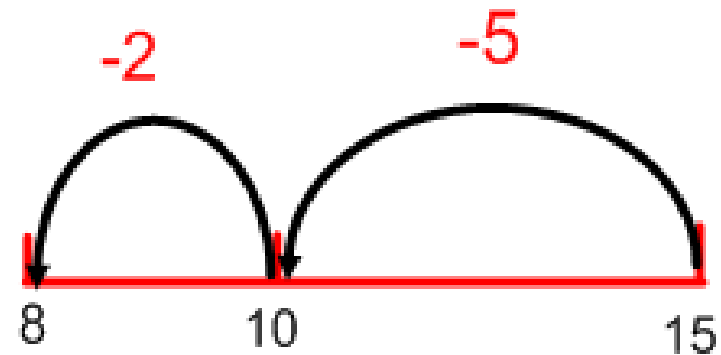
Subtract 1 from a  
two-digit number



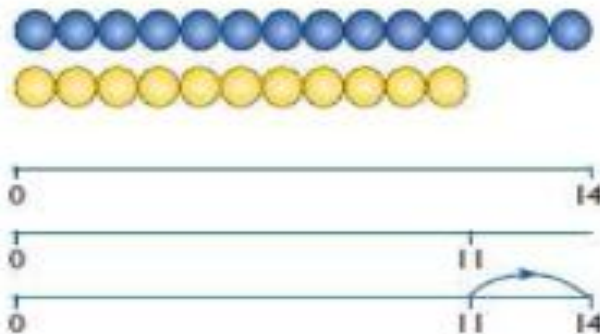
$$45 - 1$$

Subtract single digit  
numbers often bridging  
through 10

$$15 - 7 = 8$$



Begin to find the difference by counting up from the smallest number



The difference between 11 and 14 is 3.

$$14 - 11 = 3$$

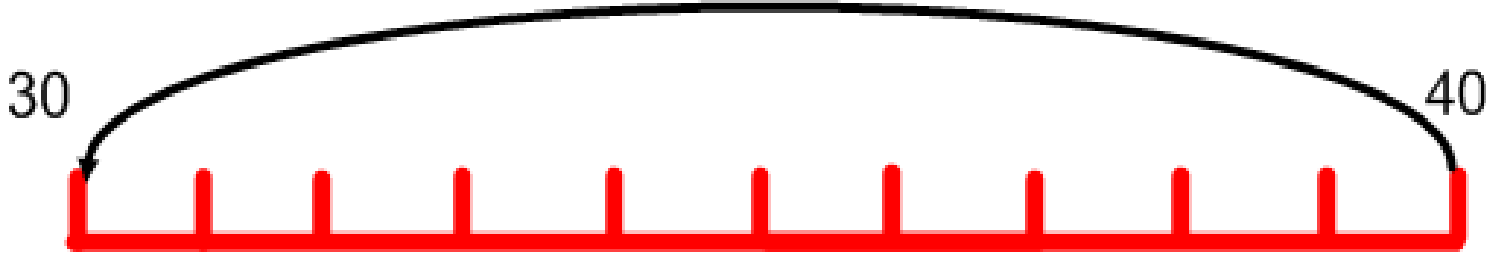
$$11 + \square = 14$$



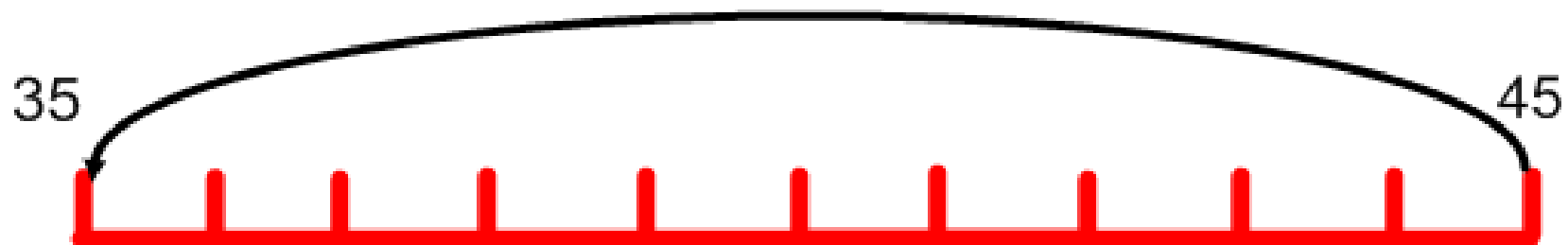
The difference is?



Subtract 10 from a two-digit number



Subtract multiples of  
10 from any number



Begin to partition numbers in order to take away

$$43 - 23$$

-3

-10

-10

20

23

33

43

-3

-20

20

23

43

43

-

20

3

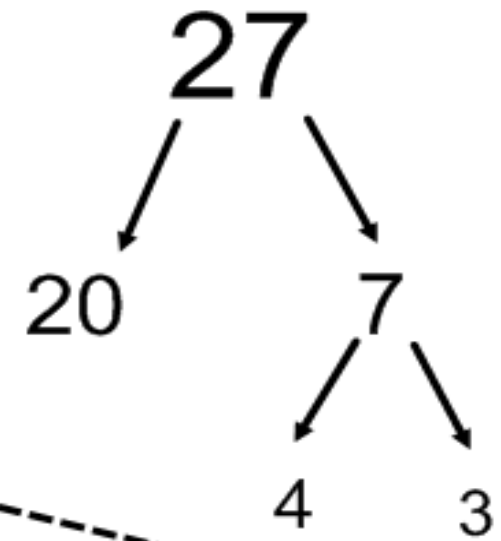
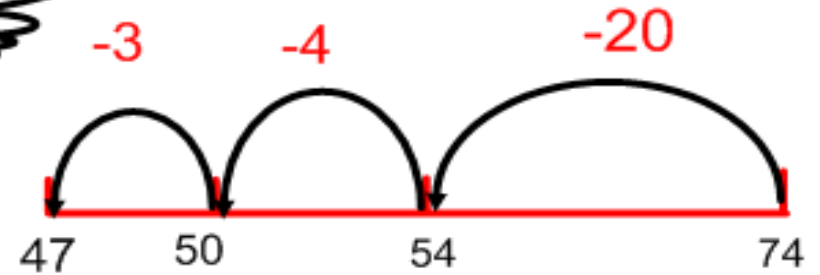
$$43 - 20 = 23$$

$$23 - 3 = 20$$

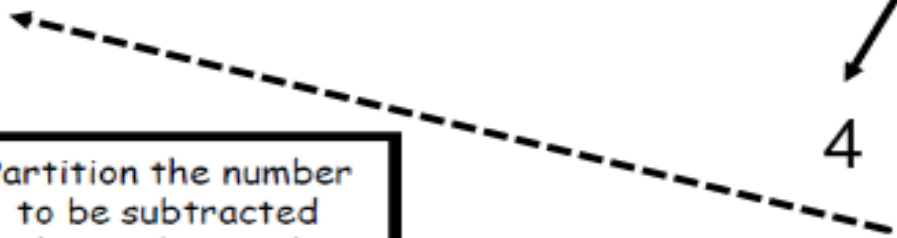
Count back, rather than count on

$$74 - 27 = 47$$

Where is the answer?

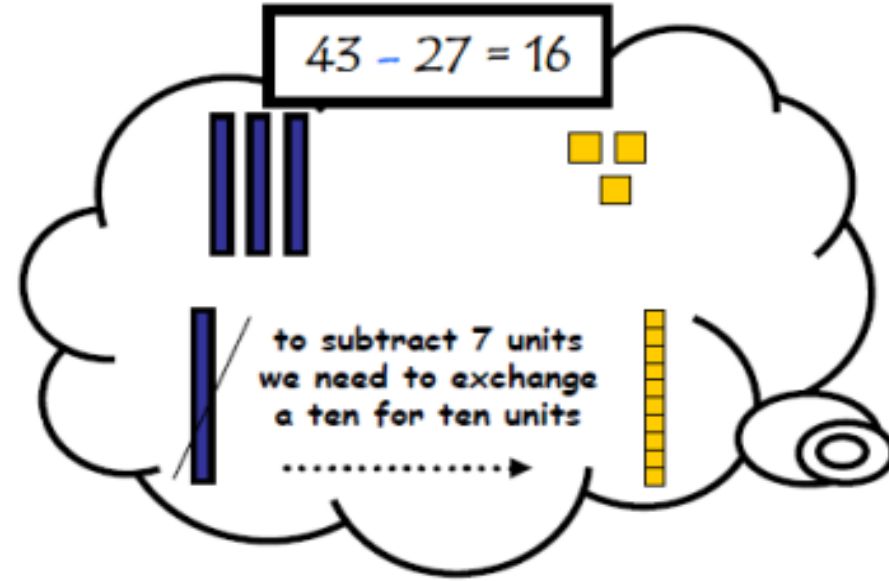




Partition the number to be subtracted (no exchanging)



### Expanded method

It is important that the children have a good understanding of place value and partitioning using concrete resources and visual images to support calculations. The expanded method enables children to see what happens to numbers in the standard written method.

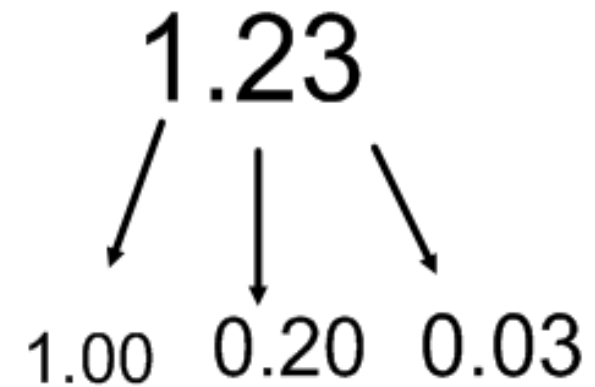
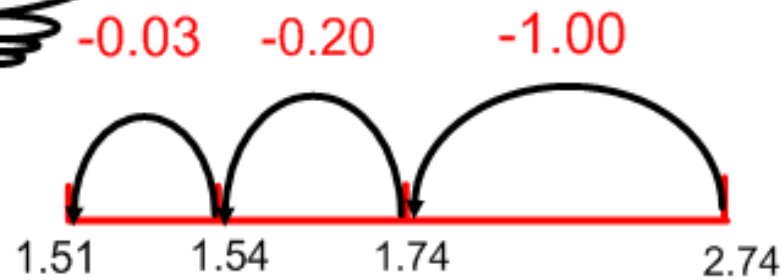


T	U
	
- 2	7

Count back, rather than count on

$$2.74 - 1.23 = 1.51$$

Where is the answer?



$$\begin{array}{r} 32 \\ - 12 \\ \hline 20 \end{array}$$



5

~~6~~ 3

- 1 5

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4 8

932 - 457 becomes

$$\begin{array}{r} \phantom{0}8 \phantom{0}1 \phantom{0}2 \phantom{0}1 \\ \phantom{-} \cancel{9} \phantom{0} \cancel{3} \phantom{0} 2 \\ - \phantom{0} 4 \phantom{0} 5 \phantom{0} 7 \\ \hline \phantom{0} 4 \phantom{0} 7 \phantom{0} 5 \\ \hline \end{array}$$

Answer: 475

932 - 457 becomes

$$\begin{array}{r} \phantom{0}8 \phantom{0}1 \phantom{0}2 \phantom{0}1 \\ \phantom{0}9 \phantom{0}3 \phantom{0}2 \\ - \phantom{0}4 \phantom{0}5 \phantom{0}7 \\ \hline \phantom{0}4 \phantom{0}7 \phantom{0}5 \\ \hline \end{array}$$

Answer: 475