

# Calculation Policy

## *Subtraction*

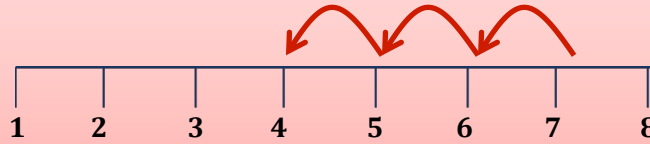
### Stage 1

Pupils begin to use the - and = signs to record practical and mental calculations in a number sentence.

### Stage 2

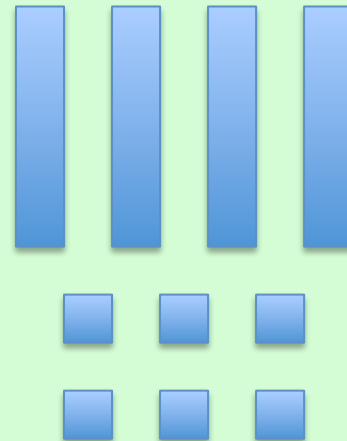
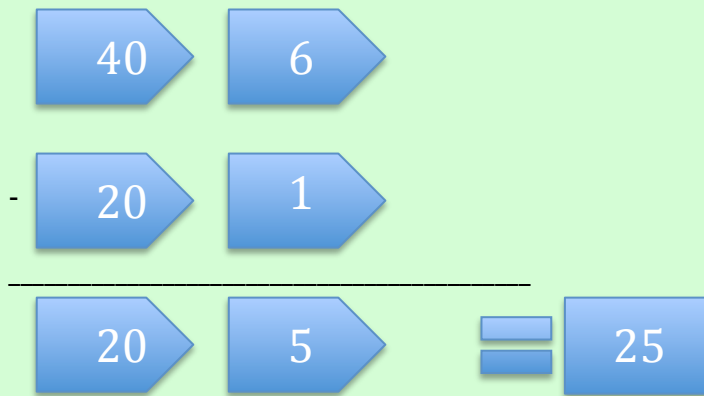
Subtract single-digit numbers  
Subtract multiples of 10  
 $7 - 3 = 4$

(Number lines, 100 squares and cubes)



### Stage 3 Partition (no exchange)

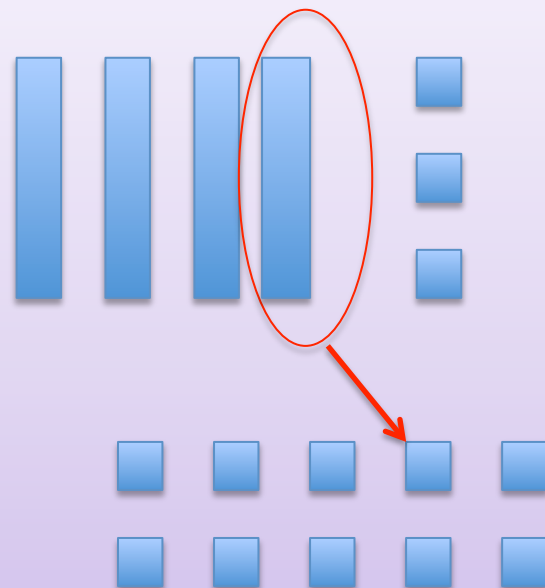
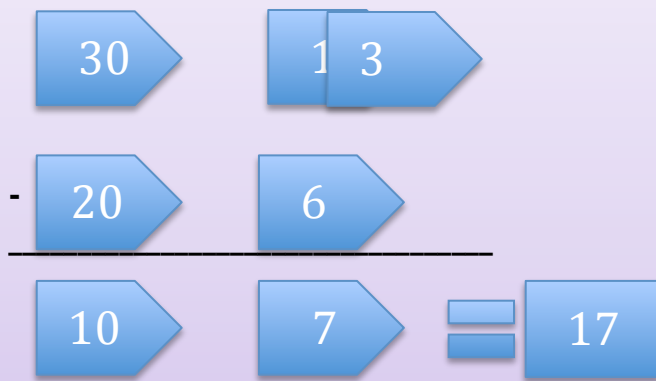
$$46 - 21 = 25$$



Use Place Value cards and Dienes

### Stage 4 Partition (exchange)

$$43 - 26 = 17$$



**Stage 5 Compact Method**

$$43 - 26 = 17$$

$$\begin{array}{r} \cancel{34} \ 13 \\ - \quad 26 \\ \hline 17 \end{array}$$

**Stage 6 Partitioning with larger numbers**

(Use Dienes and place value cards)

$$325 - 187 = 138$$

$$\begin{array}{r} \cancel{200} \cancel{300} \ \cancel{110} \cancel{20} \ 15 \\ - \quad 100 \quad 80 \quad 7 \\ \hline 100 \quad 30 \quad 8 \end{array}$$

**Stage 7 Compact Method**

$$325 - 187 = 138$$

$$\begin{array}{r} \cancel{23} \ \cancel{112} \ 15 \\ - \quad 187 \\ \hline 138 \end{array}$$