Objective & Strategy	Concrete	Pictorial	Abstract
Regroup a ten into ten ones	Use a PV chart to show how to change a ten into ten ones, use the term 'take and make'	20 - 4 =	20—4 = 16
Partitioning to sub- tract without re- grouping. 'Friendly numbers'	Use Dienes to show how to partition the number when subtracting without regrouping.	Children draw representations of Dienes and cross off. 43—21 = 22	43—21 = 22
Make ten strategy Progression should be crossing one ten, crossing more than one ten, cross- ing the hundreds.	34—28 Use a bead bar or bead strings to model counting to next ten and the rest.	76 80 90 93 'counting on' to find 'difference' Use a number line to count on to next ten and then the rest.	93—76 = 17

Y2