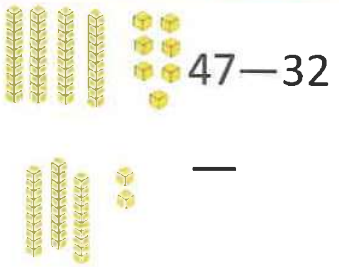
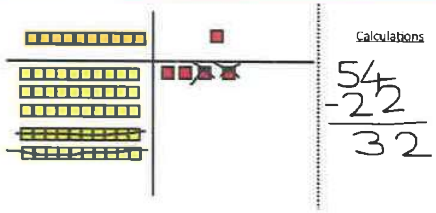
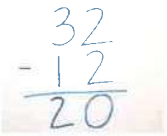
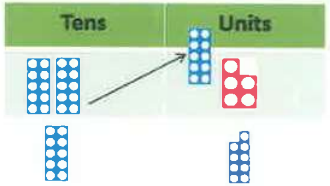
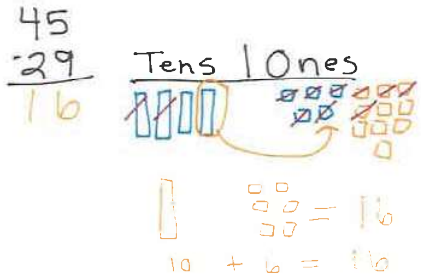
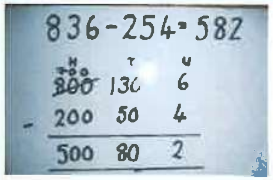
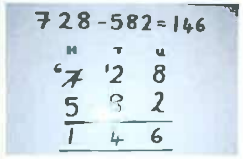
Y3 SUBTRACTION -

Objective & Strategy	Concrete	Pictorial	Abstract
Column subtraction without regrouping (friendly numbers)	 Use base 10 or Numicon to model	 Darw representations to support understanding	47 − 24 = 23 40 + 7 − 20 + 4 20 + 3 Intermediate step may be needed to lead to clear subtraction understanding. 
Column subtraction with regrouping	 Begin with base 10 or Numicon. Move to pv counters, modelling the exchange of a ten into tten ones. Use the phrase 'take and make' for exchange.	 Children may draw base ten or PV counters and cross off.	 Begin by partitioning into pv columns  Then move to formal method.