

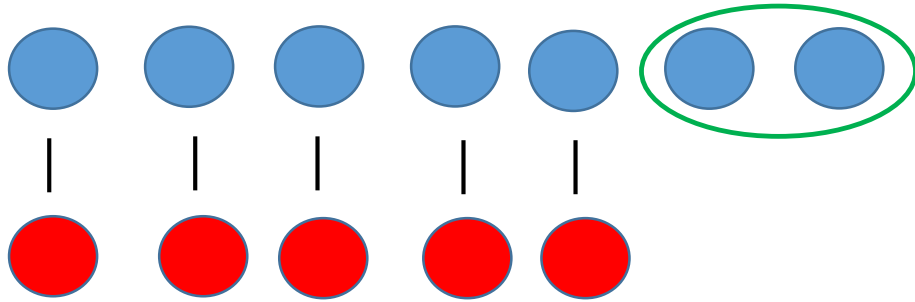
Step 1: Objects, pictures and marks – ‘Take away’



$$7 - 3 = 4$$

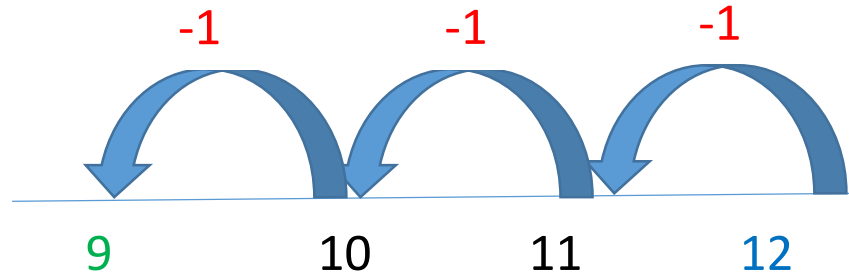
Recording number sentences linked to practical activities

Step 2: What's the difference?

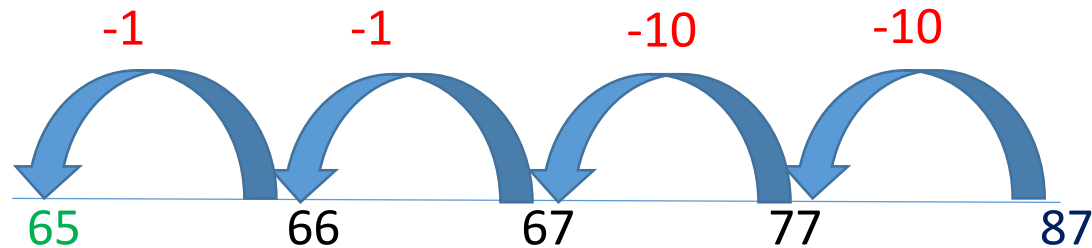


$$7 - 5 = 2$$

Step 3: Counting back

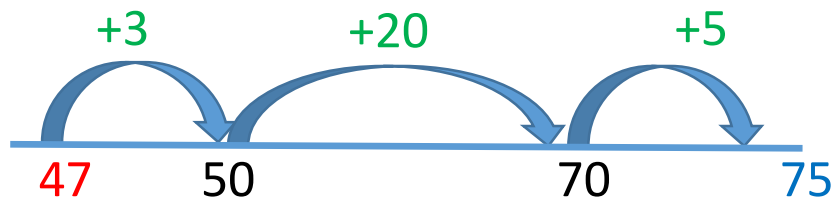


$$12 - 3 = 9$$

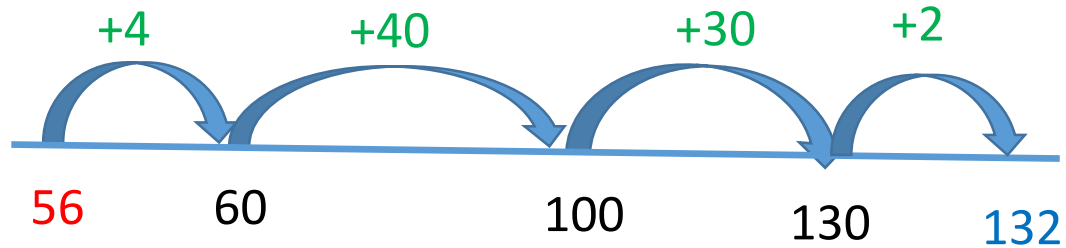


$$87 - 22 = 65$$

Step 4: Counting on



$$\begin{array}{r} 75 \\ - 47 \\ \hline 28 \end{array}$$



$$\begin{array}{r} 132 \\ - 56 \\ \hline 76 \end{array}$$

Step 5: Expanded Column Subtraction

$$E = 90 + 50 = 140$$

T U

70 8

+ 40 6

30 2 = 32

$$78 + 46 = 32$$

Inverse =

$$32 + 46 = 78$$

Step 6: Column Subtraction

$$E = 80 - 50 = 30$$

$$\begin{array}{r} 78 \\ - 46 \\ \hline 32 \\ \hline \end{array}$$

$$E = 600 - 400 = 200$$

$$\begin{array}{r} 598 \\ - 362 \\ \hline 232 \\ \hline \end{array}$$

Step 6: Decomposition

$$E = 70 - 50 = 20$$

$$\begin{array}{r} \overset{6}{\cancel{7}}\overset{1}{2} \\ - 48 \\ \hline 24 \\ \hline \end{array}$$

$$\text{Inverse} = 24 + 48 = 72$$

$$E = 600 - 300 = 300$$

$$\begin{array}{r} \overset{4}{\cancel{5}}\overset{15}{6}3 \\ + 278 \\ \hline 285 \\ \hline \end{array}$$

Inverse =

$$285 + 278 = 663$$