













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



$$7 - 3 = 4$$

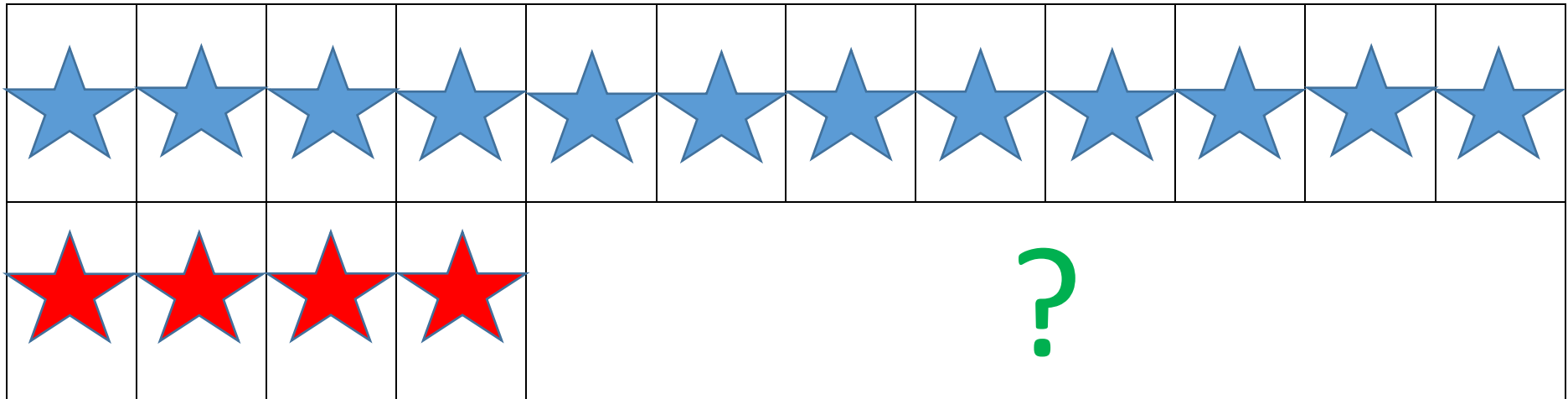
Recording number sentences linked to practical activities

Step 2: Arranging pictures or objects in bars

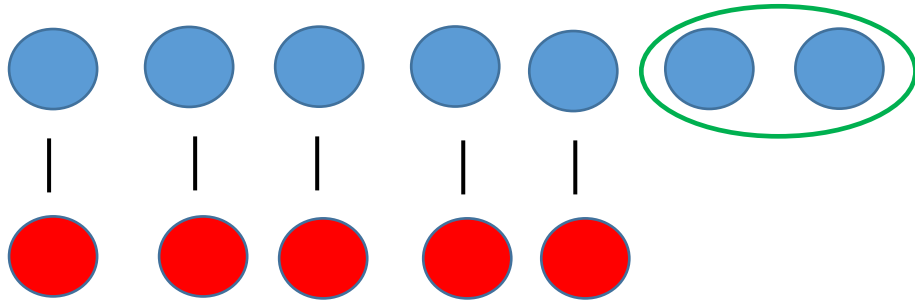
$$7 - 4 = 3$$

Step 3: Arranging squares in bars



$$12 - 4 = 8$$

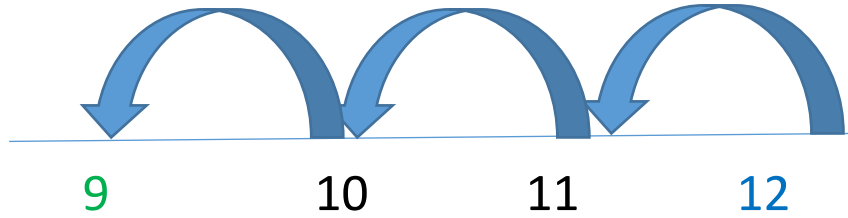
Step 5: What's the difference?



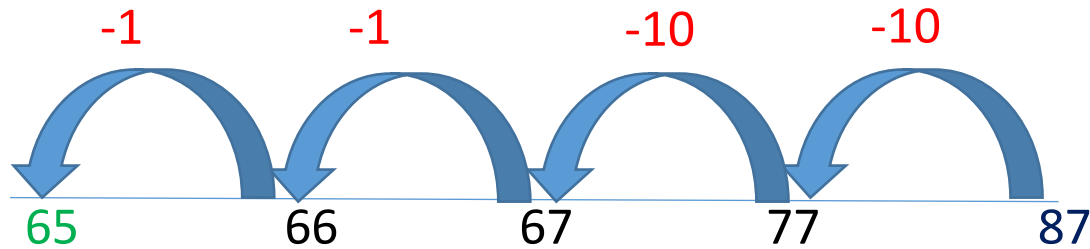
$$7 - 5 = 2$$

Step 6: Counting back

-1 -1 -1



$$12 - 3 = 9$$

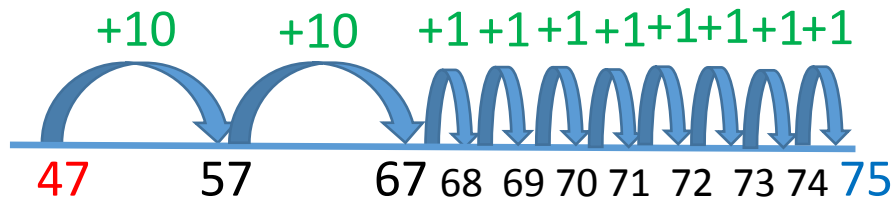


$$87 - 22 = 65$$

Step 7: Counting up

75

- 47



28

Step 8: Expanded column subtraction

$$E = 80 - 50 = 30$$

T U

$$78 - 46 = 32$$

$$\begin{array}{r}
 70 \quad 8 \\
 - 40 \quad 6 \\
 \hline
 30 \quad 2 = 32
 \end{array}$$

Step 9: Column subtraction

$$E = 80 - 50 = 30$$

$$E = 600 - 400 = 200$$

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

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

Step 10: Expanded column subtraction with adjusting

$$E = 80 - 50 = 30$$

T U

$$76 - 48 = 28$$

$$\begin{array}{r}
 \overset{60}{\cancel{70}} \quad \overset{16}{\cancel{6}} \\
 - \quad 40 \quad 8 \\
 \hline
 20 \quad 8 = 28 \\
 \hline
 \end{array}$$

Inverse =

$$28 + 48 = 76$$

Step 11: Decomposition

6 / 1
1

4 / 15
/

