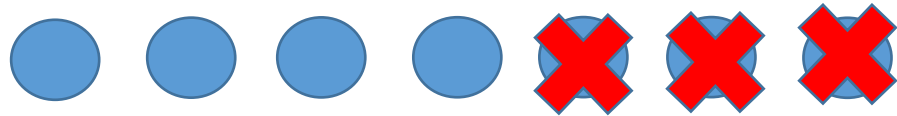














Step 1: Objects, pictures and marks – ‘Take away’



$$7 - 3 = 4$$

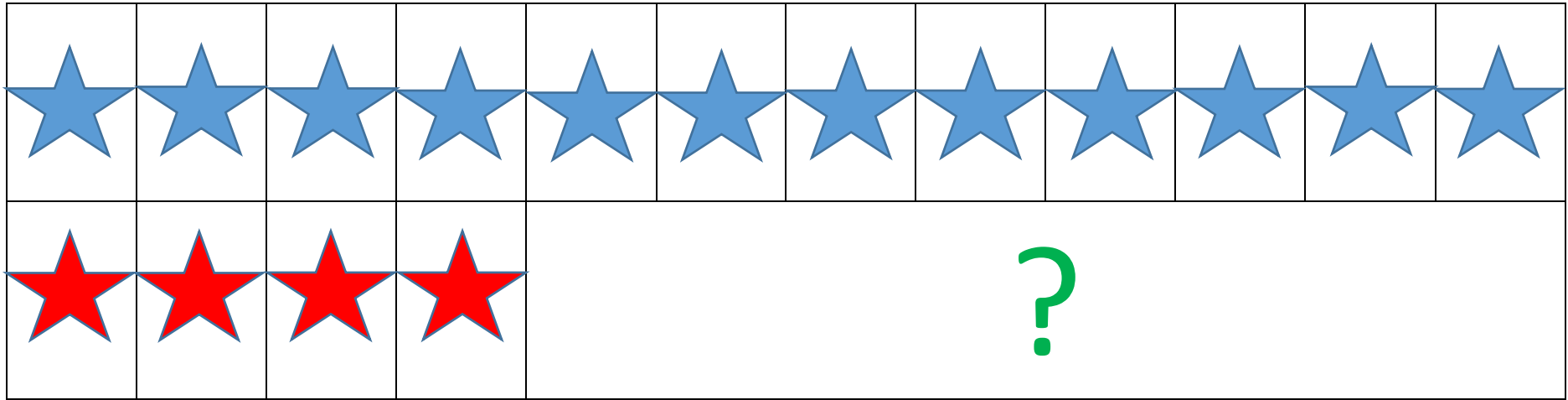
Recording number sentences linked to practical activities

Step 2: Arranging pictures or objects in bars

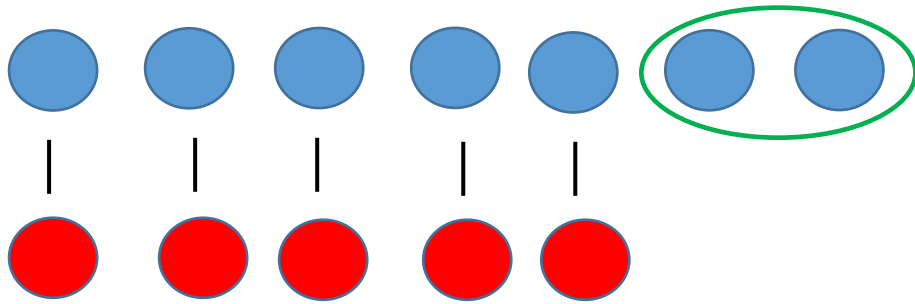
$$7 - 4 = 3$$

Step 3: Arranging squares in bars



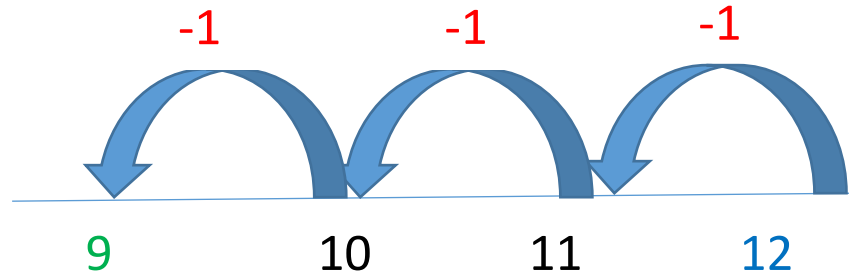
$$12 - 4 = 8$$

Step 5: What's the difference?

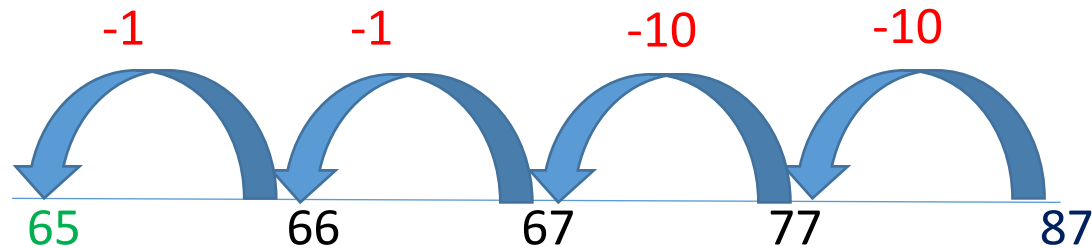


$$7 - 5 = 2$$

Step 6: Counting back

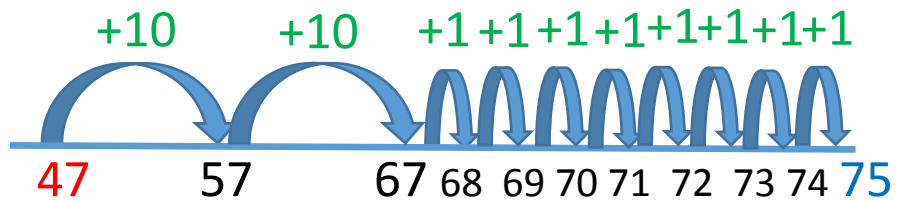


$$12 - 3 = 9$$



$$87 - 22 = 65$$

Step 7: Counting up



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

Step 8: Expanded column subtraction

$$E = 80 - 50 = 30$$

	T	U	
	70	8	
-	40	6	
	30	2	= 32

$$78 - 46 = 32$$

Inverse =

$$32 + 46 = 78$$

Step 9: Column subtraction

$$E = 80 - 50 = 30$$

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

$$E = 600 - 400 = 200$$

$$\begin{array}{r} 598 \\ - 362 \\ \hline 236 \\ \hline \end{array}$$

Step 10: Expanded column subtraction with adjusting

$$E = 80 - 50 = 30$$

T U

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

$$76 - 48 = 28$$

Inverse =

$$28 + 48 = 76$$

Step 11: 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 =

$$285 + 278 = 663$$