## Progression Towards a Written Method for Subtraction

In developing a written method for subtraction, it is important that children understand the concept of subtraction, in that it is:

- Removal of an amount from a larger group (take away)
- Comparison of two amounts (difference)

They also need to understand and work with certain principles, i.e. that it is:

- the inverse of addition
- not commutative i.e. 5-3 is not the same as 3-5
- not associative i.e. $10-3-2$ is not the same as $10-(3-2)$


## YR

## Early Learning Goal:

Using quantities and objects, children subtract two single-digit numbers and count on or back to find the answer.

Children are encouraged to develop a mental picture of the number system in their heads to use for calculation. They should experience practical calculation opportunities using a wide variety of practical equipment, including small world play, role play, counters, cubes etc.

## Taking away

Children will begin to develop their ability to subtract by using practical equipment to count out the first number and then remove or take away the second number to find the solution by counting how many are left e.g. 9-4.


For illustration purposes, the amount being taken away are show crossed out. Children would be encouraged to physically remove these using touch counting.


By touch counting and dragging in this way, it allows children to keep track of how many they are removing so they don't have to keep recounting. They will then touch count the amount that are left to find the answer.

Those who are ready may record their own calculations.

## YI

## End of Year Objective:

Subtract one-digit and two-digit numbers to 20, including zero (using concrete objects and pictorial representations).

Children will continue to use practical equipment and taking away strategies. To avoid the need to exchange for subtraction at this stage, it is advisable to continue to use equipment such as counters, cubes and the units from the Base 10 equipment, but not the tens, e.g. 13-4


Touch count and remove the number to be taken away, in this case 4.


Touch count to find the number that remains.


Y2
End of Year Objective:
Subtract numbers using concrete objects, pictorial representations, and mentally, including: a two-digit number and ones; a two-digit number and tens; two two-digit numbers.

Children will begin to use the Base 10 equipment to support their calculations, still using a take away, or removal, method. They need to understand that the number being subtracted does not appear as an amount on its own, but rather as part of the larger amount. For example, to calculate 54-23, children would count out 54 using the Base 10 equipment ( 5 tens and 4 units). They need to consider whether there are enough units/ones to remove 3, in this case there are, so they would remove 3 units and then two tens, counting up the answer of 3 tens and I unit to give 3I.


Children can also record the calculations using their own drawings of the Base 10 equipment (as slanted lines for the 10 rods and dots for the unit blocks), e.g. to calculate 39 - 17 children would draw 39 as 3 tens (lines) and 4 units (dots) and would cross out 7 units and then one ten, counting up the answer of 2 tens and 2 units to give 22.


Circling the tens and units that remain will help children to identify how many remain.
When the amount of units to be subtracted is greater than the units in the original number, an exchange method is required. This relies on children's understanding of ten units being an equivalent amount to one ten. To calculate $53-26$, by using practical equipment, they would count out 53 using the tens and units, as in Step I. They need to consider whether there are enough units/ones to remove 6. In this case there are not so they need to exchange a ten into ten ones to make sure that there are enough, as in step 2.

Step I


Step 2



The children can now see the 53 represented as 40 and 13 , still the same total, but partitioned in a different way, as in step 3 and can go on to take away the 26 from the calculation to leave 27 remaining, as in Step 4.

Step 3


Step 4


When recording their own drawings, when calculating 37 - 19 , children would cross out a ten and exchange for ten units. The exchanged ten is denoted with an eso children recognise this has not been subtracted. Drawing the units in a vertical line, as in Step 2, ensures that children create ten ones and do not get them confused with the units that were already in place.


Step 2



Circling the tens and units that remain will help children to identify how many remain.

