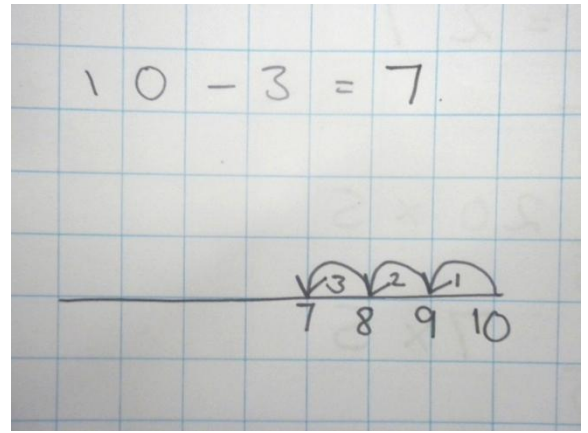


Subtraction on a numberline (count back/take away)

- Draw a numberline
- Write the biggest number at the end
- Count back the number of steps given in the question (you could do jumps of 10 if needed)
- The answer is the number you land on.

NB: This should be used when the two numbers in the questions are close together

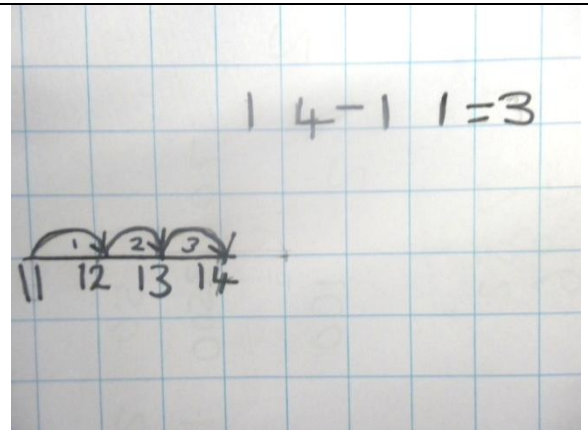
***Usually taught in Year 1**



Subtraction on a numberline (count on/find the difference)

- Draw a numberline
- Write the smallest number at the start and the biggest number at the end
- Count on the number of steps from the smallest number to the biggest (you could do jumps of 10 if needed)
- The answer is the number of jumps you have made.

***Usually taught in Year 1 and Year 2 with larger numbers**

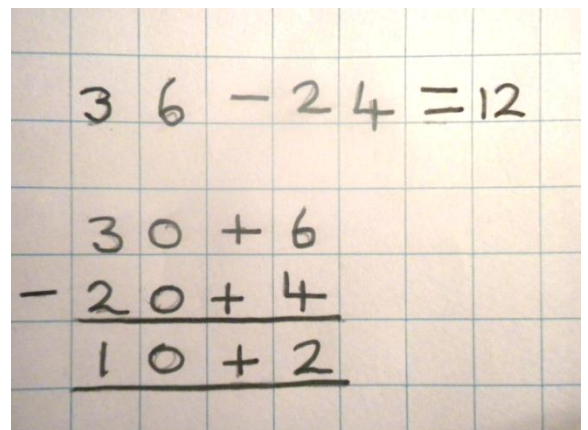


Expanded Method (not all children will need to use this step, however it is a useful example if children are struggling to move from numberline to formal)

- Partition (split up) each number into tens and units
- Write the partitioned numbers underneath each other
- Subtract the units
- Subtract the tens
- Add your two answers together

NB: If you have a three digit number you will need to partition into hundreds, tens and units.

***Usually taught in Year 2 and Year 3**



Expanded Method (with exchanging)

- Partition (split up) each number into tens and units
- Write the partitioned numbers underneath each other
- As there are only 6 units in the top number you can't take away 7 so you need to exchange (or borrow) a ten from the next column.
- Now you have 16 units and can subtract 7
- Now Subtract the tens
- Add your two answers together

Handwritten calculation on grid paper showing the expanded method for $86 - 27 = 59$. The top number is 86, split into 70 and 16. The bottom number is 27. A horizontal line is drawn under 27. Below it, 50 and 9 are written, representing the result of borrowing a ten from 70 to make 16 units. The final result 59 is written below a second horizontal line.

***Usually taught in Year 3**

Formal Method

- Write the numbers vertically (ensuring the units are in the same column)
- As there are only 6 units in the top number you can't take away 7 so you need to exchange (or borrow) a ten from the next column.
- Now you have 16 units and can subtract 7
- Now subtract the tens

Handwritten calculation on grid paper showing the formal method for $86 - 27 = 59$. The numbers are written vertically with 'T' for tens and 'U' for units above the columns. A horizontal line is drawn under the bottom number 27. The result 59 is written below the line.

NB: This method can be used for numbers of all sizes

***Usually taught in Year 3**

Formal Method (with decimals)

- see the method above - you just need to ensure the decimal points are lined up and there is a decimal point in the answer.

***Usually taught from Year 4 upwards**

Handwritten calculation on grid paper showing the formal method with decimals for $15.82 - 4.86 = 11.06$. The numbers are written vertically with decimal points aligned. A horizontal line is drawn under the bottom number 4.86. The result 11.06 is written below the line.