

**Subtraction:** Subtract one 2-digit number from another with no regrouping. (Use Tens and Units headers if needed.)

**Vocabulary:** 'units' is used here but the school may use 'ones'. If you don't know from the school, the child can tell you.

### Use Dienes equipment to SHOW the subtraction

Show the child a subtraction sum such as  $24 - 11$ . Even better, give a simple number story and help the child turn this into a sum – for example “There were 24 children in the playground. 11 children went inside. How many in the playground now?”

Ask the child to make the bigger number using the Dienes equipment. So 24 would be 2 Rods and 4 Units. If necessary, you can write the Tens and Units headers on a whiteboard for them to see the value and place the equipment in the correct column (see below).

Tens	Units
	
	

Explain that we will take away the units first and then the tens and ask the child to tell you how many tens and units there are in 11. Proceed to physically remove 1 unit from the units column and then 1 ten from the tens column. Ask the child to count what is left. They can then record this number sentence on their own whiteboard or paper.

Repeat the process for a range of different calculations.

### Subtraction using a 100 square

The 100 square is a great tool for showing patterns. When the child can see and understand the patterns it will help to consolidate their understanding. This activity should be done when they are confident with the concrete materials in the previous activity. Start this activity by asking the child to read the numbers from left to right, using their finger to move to the right. They should see that we are adding 1 each time. Then repeat going backwards, from right to left, and see that we are subtracting 1 each time. Then count in tens starting from the 10 (so 10, 20, 30 and so on), using their finger to move down the 100 square. Ask them what is happening when we move one down on the 100 square. Encourage them to see that we are adding 10 each time. Then repeat but going backwards from 100, 90, 80 and so on. Encourage them to see we are subtracting 10 each time.

Pose a subtraction sum such as  $24 - 11$ . (Again, ideally make a number story and have the child write the sum on the whiteboard.) Place a counter on 24 and ask the child how many units we need to take away (1). Move the counter left one place to 23. Then ask how many tens we need to

take away (again 1). Move the counter one place up to subtract 10. They should record the number sentence on a whiteboard or paper as  $24-11=13$ .

It may help to put counters on 24 and 13 and to let them see with their fingers that to get from 24 to 13 is 'one left and one up' and to get from 13 to 24 is 'one right and one down'. The child should start to see the connection between – and +.

Repeat with various other numbers. It is important that they understand the value of the numbers they are subtracting, so that when they move onto the column method they know they are subtracting tens and units, and not for example, units 2-1 for tens 20-10.