

column method of subtractions. As with addition, it is essential that the children have a solid understanding of place value before embarking on this formal written method.

The children should start with one digit minus one-digit calculations, before moving on to two-digit minus one-digit calculations where they do not bridge any tens. This should lead to two-digit minus one-digit calculations where a ten is bridged. Here the children should be taught that they need to take 'one' from the tens column and give it to the units column so that the digit in that column is large enough to be subtracted from by the digit below it. Place value should be explained here and it should be clear that no digits are getting lost here, merely exchanged from one column to another. Using the example below, it could be explained that 27 is 10 and 17, and that the 9 is being subtracted from 17, and as there are no tens to take away, we are left with the answer to 17-9 and 10 as our answer.

$$\begin{array}{r} 27 \\ - 6 \\ \hline 21 \end{array}$$

As children embark upon this method, it may be useful to have concrete apparatus to help demonstrate the exchange of tens etc.

$$\begin{array}{r} \overset{1}{\cancel{2}}7 \\ - 9 \\ \hline 18 \end{array}$$

As the children move forward they will be faced with larger numbers to subtract, they will be taught to apply their knowledge of exchanging from the Tens column to exchanging from other columns, and from more than one column in a calculation as appropriate. They will also be faced with subtracting from numbers with zeros within them. The children will learn that they cannot take anything from zero (it should be impressed upon them that there are, for example, no hundreds in this number to exchange with), and that they must move along and take from a digit in a higher column, give one of these digits to the zero to make ten, then take from that.

$$\begin{array}{r} \overset{1}{\cancel{2}}\overset{9}{\cancel{0}}12 \\ - 121 \\ \hline 1891 \end{array}$$

Here, the hundreds column could not be taken from, so we took one thousand, then took a hundred from that to leave a nine in the hundreds column, representing 900. The hundred we took was given to the tens column to make 10 into 110, allowing us to subtract 20 from it.

As with the column method for addition, this can be applied to decimals.

$$\begin{array}{r} \overset{1}{\cancel{2}}\overset{9}{\cancel{0}}.12 \\ - 1.21 \\ \hline 1.891 \end{array}$$