





## **Subtraction - Mental Strategies**

Pupils subtract using their knowledge of tens and units. Pupils should subtract tens then units.

$$48 - 23 = 25 \quad (40 - 20), \text{ then units } (8 - 3)$$

Pupils count backwards in their head.

$$25 - 7 = 18 \quad \text{Pupils put 25 in their head and count backwards 7.}$$

Pupils use nearly numbers to subtract 9 or 19 from a number.

$$27 - 9 = 18 \quad (27 - 10 + 1)$$

$$27 - 19 = 8 \quad (27 - 20 + 1)$$