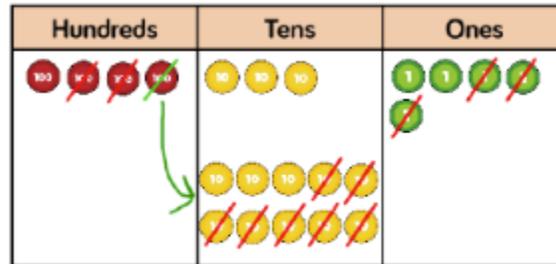


In Year 3 we teach children to subtract numbers up to three digits. As with addition, we start by not teaching *exchanges* and move on to exchanging only when the children are secure in their understanding.

Our teaching of column subtraction works in three steps.

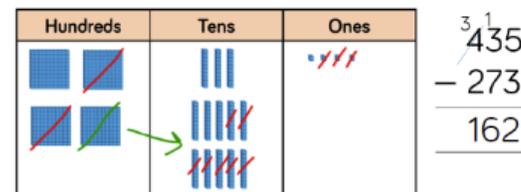
**Step 1:**

We use classroom resources such as counters and Base 10 to help the children understand the idea of *partitioning* numbers into **Hundreds Tens and Ones (we start with Tens and Ones if we need to)**. We then model how to subtract these, showing the children what happens when we have to exchange a number from a different column: **435 - 273**



**Step 2:**

We teach children to draw the counters they use in step 1 alongside their calculations. This helps them to explain their thinking (and allows us to spot where any errors may be happening):



**Step 3:**

We teach the children to use formal written column addition. At Patana, we teach children to write the *exchange* above the calculation using a smaller number.

$$435 - 273 =$$

$$\begin{array}{r} \overset{3}{\cancel{4}}\overset{1}{3}5 \\ - 273 \\ \hline 162 \end{array}$$