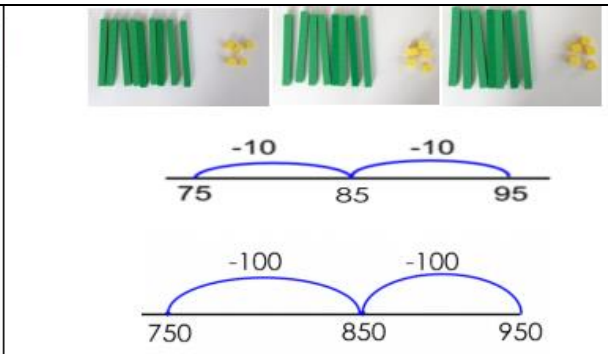
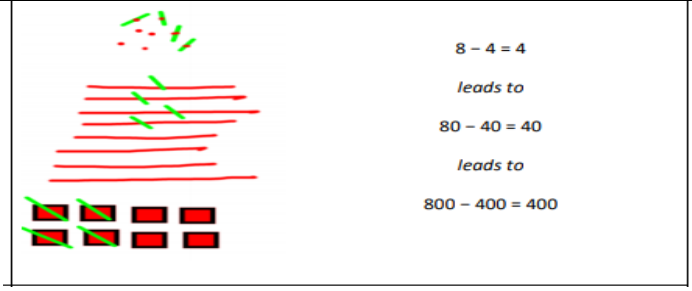
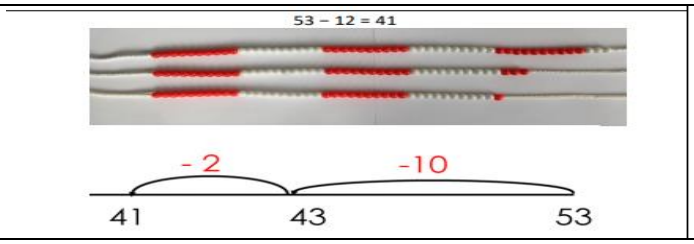
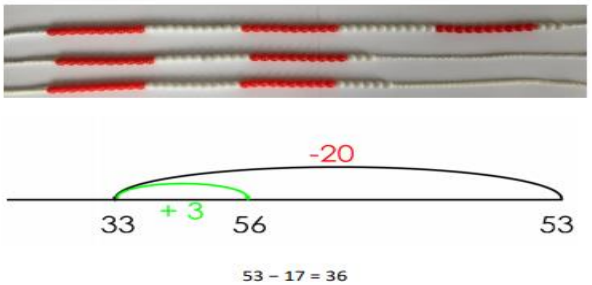
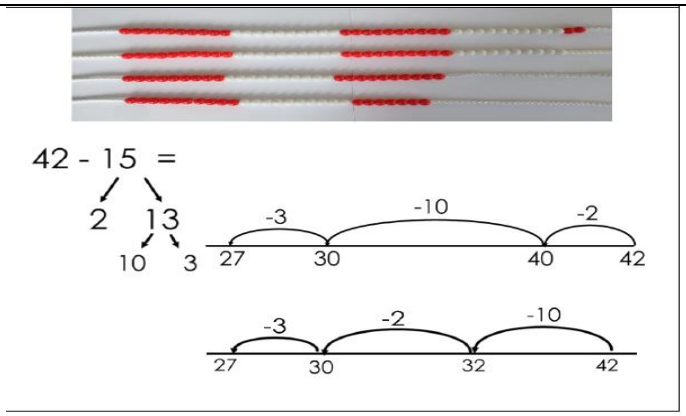
Year 2 Subtraction

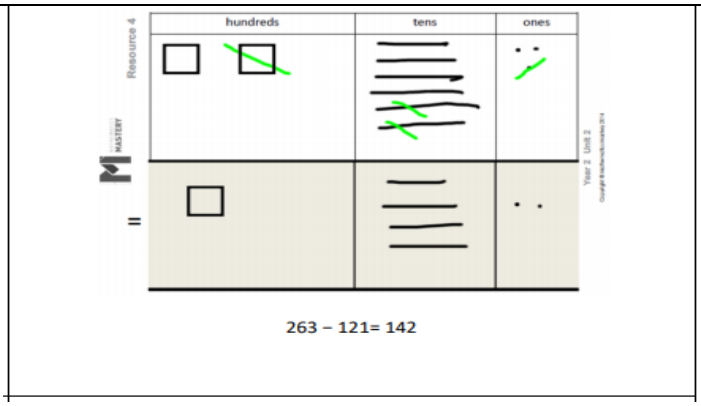
Strategy and guidance	CPA
Counting back in multiples of ten and one hundred	
Using known number facts to create derived facts Dienes blocks should be used alongside pictorial and abstract representations when introducing this strategy, encouraging pupils to apply their knowledge of number bonds to add multiples of ten and 100.	
Subtracting tens and ones Pupils must be taught to partition the second number for this strategy as partitioning both numbers can lead to errors if regrouping is required.	
Round and adjust (sometimes known as a compensating strategy) Pupils must be taught to round the number that is being subtracted. Pupils will develop a sense of efficiency with this method, beginning to identify when this method is more efficient than subtracting tens and then ones.	
Make ten How pupils choose to apply this strategy is up to them. The focus should always be on efficiency. It relies on an understanding that numbers can be partitioned in different ways in order to subtract to a multiple of ten. Pupils should develop an understanding that the parts can be added in any order.	

Year 2 Subtraction

Partitioning to subtract without regrouping

As in Year 1, the focus is to develop a strong understanding of place value and pupils should always be using concrete manipulatives alongside the pictorial.

Formal recording in columns is unnecessary for this mental strategy. It prepares them to subtract with 3-digits when regrouping is required.



263 – 121= 142

Column method with regrouping

The focus for the column method is to develop a strong understanding of place value and concrete manipulatives should be used alongside.

Pupils are introduced to calculations that require two instances of regrouping (initially from tens to one and then from hundreds to tens). E.g. 232 – 157 and are given plenty of practice using concrete manipulatives and images alongside their formal written methods, ensuring that important steps are not missed in the recording.

Caution should be exercised when introducing calculations requiring 'regrouping to regroup' (e.g. 204 – 137) ensuring ample teacher modelling using concrete manipulatives and images.