

Pre Bronze task

$$46 - 23 =$$

$$53 - 22 =$$

$$49 - 27 =$$

$$76 - 45 =$$

T	U	
40	6	
<hr/>		
20	3	
<hr/>		
20	+	3
<hr/>		= 23

Now you will have to borrow.

$$54 - 25 =$$

$$65 - 48 =$$