Mathematics Foundation

Chapter 2 — Number: acting out situations — adding, taking away, sharing and grouping

Aboriginal and Torres Strait Islander content has been excluded as accuracy cannot be guaranteed, and it is better to be respectful than cover the entire curriculum inaccurately.

Significant effort has been made to ensure this content is legal. Please send any areas of concern to admin@vwx.au with appropriate document/legal references so errors can be verified and changes be made.

Contents

Adding to and taking away from collections, including simple money situations

This is read with the teacher. The teacher reads all the words. They look, say and play with things. They do not need to read.

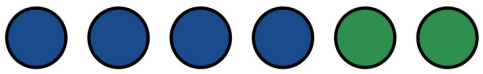
> *represent practical situations, including simple financial situations, involving addition, subtraction and quantification with physical and virtual materials and use counting or subitising strategies* — VC2MFN05
>
> **For the teacher — what 2A is.** The achievement standard reads: "Students represent practical situations, including simple financial situations involving money, that involve quantifying, equal sharing, adding to and taking away from collections to at least 10." The doing word is *represent*: the students play the story out with counters, coins and picture cards, and put numerals down (VC2MFN05.E01). The students do not need +, − or = (D12); for the teacher, WE1 is 4 + 3 = 7 and 7 − 2 = 5. Groups go up to 10, and a group may end at 0. Money is whole dollars only, and we use $1 coins (VC2MFN05.E02). Counting and subitising are good ways to see how many. VC2MFN05.E03 and VC2MFN05.E04 (the two elaborations that use Aboriginal and Torres Strait Islander stories and games) are not used in this book (CONTENT_POLICY 1); this book does the description in full without them (D13).

Theory

Groups That Get Bigger

We can play with groups. A group can get big. A group can get small.

Four ducks are at the water. Two more ducks come.



Four blue counters, then two green counters.

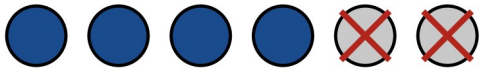
The blue counters are the ducks that were there. The green counters are the new ducks.

Count them all: one, two, three, four, five, six. There are six ducks.

Now the group is big. Four ducks and two more ducks is six ducks.

Groups That Get Smaller

Six apples are on the tree. Two apples go down.



Six counters: four blue, then two with a red X on them.

The counters with the red X are the apples that go down. They are not on the tree now.

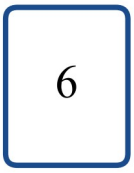
Count the apples on the tree: one, two, three, four. There are four apples.

Now the group is small. Six apples, two go down, and four are on the tree now.

Putting Numerals Down

When we count a group, the last word says how many. We put numerals down to show how many.

Six ducks: we put down 6.

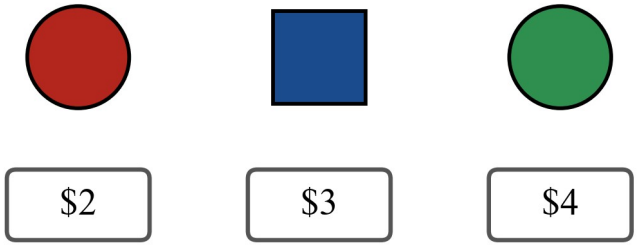


One number card with 6 on it.

Four apples: we put down 4. No apples at all: we put down 0.

Money: The Shop with $1 Coins

We can play shop. We pay money for things.



A shop shelf with three things on it: a red ball with a $2 tag, a blue box with a $3 tag, and a green frog with a $4 tag.

The tag says how much a thing is. The red ball is $2. The blue box is $3. The green frog is $4.

We pay with $1 coins. The coins are $1 each.

The blue box is $3. We pay three $1 coins: one, two, three.

Five $1 coins.

Count the coins in this picture: one, two, three, four, five. Five $1 coins.

Worked Examples

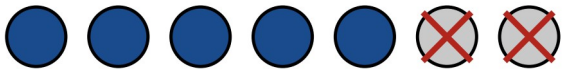
Do these with the teacher. Use counters and coins.

Worked example 1 — ducks at the water

Four ducks are at the water. Three more ducks come. Then two ducks go away. How many ducks are at the water now?

Working	Comment
Get four counters. The counters are the ducks.	Four ducks: one, two, three, four.
Put three more counters down.	Three more ducks come.
	The green counters are the new ducks.

Working	Comment
Count them all: one, two, three, four, five, six, seven.	The last word is seven. There are seven ducks.
Put two counters away.	Two ducks go away.
	The counters with the red X are the ducks that go away.



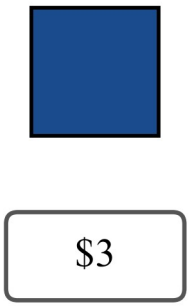
Count the counters now: one, two, three, four, five.	Five ducks are at the water now.
Put down 5.	The number says how many.

∴ Four ducks and three more is seven ducks. Two go away. Five ducks are at the water now. We put down 5.

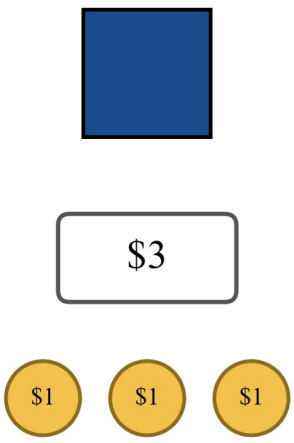
Worked example 2 — pay with $1 coins

We are at the shop. The blue box is $3. How many $1 coins do we pay?

Working	Comment
Look at the tag. The tag says $3.	The tag says how much the box is.
	The blue box is $3.



Get $1 coins. Put the coins down one by one and count: one, two, three.	The coins are $1 each.
Count the coins: one, two, three.	Three coins pay for the $3 box.
Put down 3.	The number says how many $1 coins.



A blue box with a $3 tag under it, and three $1 coins.

∴ The blue box is $3. We pay three coins. We put down 3.

Practice Questions

The teacher reads all the words. They say or do the answers. The teacher puts the answers down.

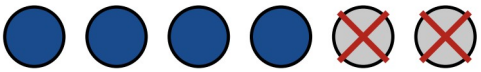
With Help

Q1. One big group.

Three blue counters, then two green counters.

a. Count the blue counters. There are ____
b. Count the green counters. There are ____
c. Count them all. There are ____

Q2. Apples on the tree.



Six counters: four blue, then two with a red X on them.

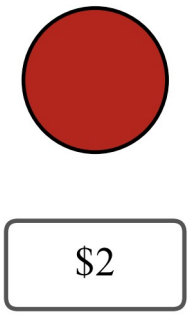
a. Count all the counters. There are ____
b. Two apples go down. Count the counters now. There are ____

Q3. $1 coins.

Five $1 coins.

a. Put your hand on the $1 coins and count.
b. There are ____ $1 coins.

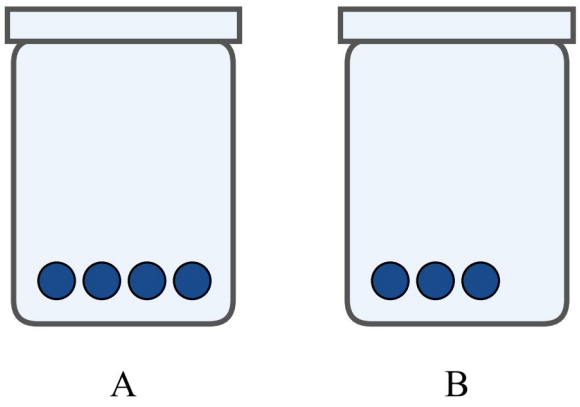
Q4. The red ball at the shop.



A red ball with a $2 tag under it.

a. The red ball is $____
b. Put $1 coins down, one for each $1.
c. You pay ____ $1 coins.

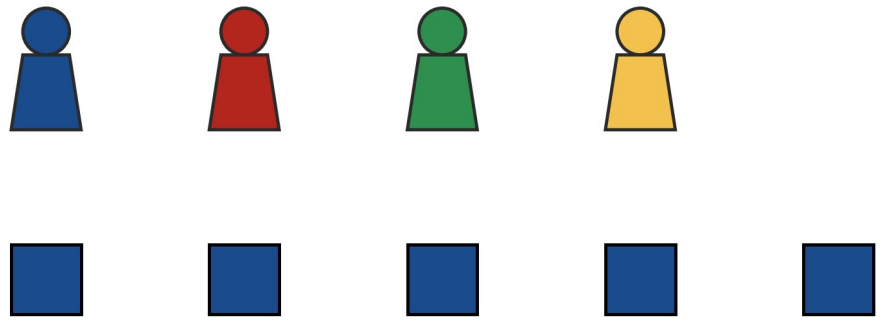
Q5. Balls in the boxes.



Two boxes. Box A has four balls. Box B has three balls.

a. Count the balls in box A. There are ____
b. Count the balls in box B. There are ____
c. Put all the balls in box A. Count the balls. There are ____

Q6. Books for the kids.



Four kids, and five blue books under them.

a. Count the kids. There are ____
b. Count the books. There are ____

c. Match one book to each kid. Does each kid get a book? ____
d. How many books do not match? ____

On Your Own

Show it with counters or coins, or do a drawing. The teacher puts the number down.

Q7. Eight frogs are at the water. Three frogs hop away. How many frogs are at the water now?

Q8. Four cups are on the table. Mummy puts down three more cups. How many cups are on the table now?

Q9. We are at the shop. The green frog is $4. How many $1 coins do we pay?

Q10. Get nine toys. Give three toys to your friend. How many toys do you have now?

Q11. Five birds are on the wall. All the birds fly away. How many birds are on the wall now?

Q12. You have five stickers. You get five more stickers. How many stickers do you have now?

Answers

Q1. a. 3 b. 2 c. 5.

Q2. a. 6 b. 4.

Q3. b. 5.

Q4. a. 2 c. 2.

Q5. a. 4 b. 3 c. 7.

Q6. a. 4 b. 5 c. yes d. 1.

Q7. 5.

Q8. 7.

Q9. 4.

Q10. 6.

Q11. 0.

Q12. 10.

Fully-Worked Solutions

Q1. The blue counters are 3. The green counters are 2. Count them all: one, two, three, four, five. ∴ There are 5 counters.

Q2. Count all the counters: six. The counters with the red X are the apples that go down. Count the counters now: one, two, three, four. ∴ There are 4 apples on the tree.

Q3. Put your hand on the coins and count: one, two, three, four, five. ∴ There are 5 $1 coins.

Q4. The red ball is $2. Put the coins down one by one: one, two. ∴ You pay 2 coins.

Q5. Box A has 4 balls. Box B has 3 balls. Count them all: one, two, three, four, five, six, seven. ∴ There are 7 balls in box A now.

Q6. Four kids, five books. One book for each kid: yes, and one book does not match. ∴ a. 4 b. 5 c. yes d. 1.

Q7. Get eight counters, one for each frog. Three frogs hop away: put three counters away. Count the counters now: one, two, three, four, five. ∴ There are 5 frogs at the water now.

Q8. Four cups and three more cups. Count them all: one, two, three, four, five, six, seven. ∴ There are 7 cups on the table now.

Q9. The green frog is $4. Put the $1 coins down one by one: one, two, three, four. ∴ We pay 4 coins.

Q10. Nine toys. Give three away. Count the toys now: one, two, three, four, five, six. ∴ You have 6 toys now.

Q11. Five birds on the wall. All five fly away. No birds are on the wall now. ∴ There are 0 birds on the wall now.

Q12. Five stickers and five more stickers. Count them all: one, two, three, four, five, six, seven, eight, nine, ten. ∴ There are 10 stickers now.

Equal sharing and equal grouping

This is read with the teacher. The teacher reads all the words. You look, say and play with things. You do not need to read.

> *represent practical situations that involve equal sharing and grouping with physical and virtual materials and use counting or subitising strategies* — VC2MFN06

Sharing and groups

The same for each

In sharing, each person gets some.

Equal sharing: each person gets the same. No one gets more. Each person gets the same number.

That is equal.

One at a time

How do we do it? One at a time.

One for Mia. One for Sam. One for Mia. One for Sam. Go on, one at a time. Stop at the end.

Count what each person gets. Are the numbers the same? Yes! The sharing is equal.

Equal groups

We can make equal groups too.

Each group has the same number of things.

2 coins in a group. 2 coins in the next group. 2 coins in the next group. Count the groups: one, two, three.

How do we know?

Count and see. Count what each person gets. The numbers are the same, so the sharing is equal.

You can see a small group too. 2 coins — you see it, with no counting. That is subitising, from 1B.

Teaching sequence — teacher script

Teacher-facing text, not read to the children. The child-facing page is pictures, materials and space to place things; the teaching is carried in this script (reading-load rule, TOC §6).

What this sequence delivers. Children act out equal-sharing and equal-grouping situations with materials on the desk, and record each result with a numeral. This is the VC2MFN06 expectation, quoted from the authority file `maths_F.json`: "represent practical situations that involve equal sharing and grouping with physical and virtual materials and use counting or subitising strategies". Range: collections to at least 10, from the shared achievement standard sentence for VC2MFN05 and VC2MFN06. No number sentences and no symbols — recording is with numerals only (D12). Physical materials carry the lesson; a simple on-screen drag-and-drop sharing activity is the "virtual materials" option where a device is at hand.

Materials. For each pair: 10 beads, 10 counters (or grapes), 3 cups, 3 small bags, numeral cards 0–10. Class demonstration: 8 large counters as "grapes", 10 $1 coins (real or play), two picture cards for Mia and Sam. $1 coins are Australian circulating coinage (Source: Royal Australian Mint, Circulating coins, retrieved 2026-08-19); whole dollars only at this level (TOC §6).

Session 1 — equal sharing (Example 1).

1. Show the 8 "grapes". Say: "Mia and Sam want the grapes. They want the same. What do we do?" Take ideas.
2. Deal one at a time, saying "One for Mia. One for Sam." Hand the next rounds to a child. Stop when all the grapes are out.

3. Check with the class: count each share, then ask “How do you know it is equal?” This is the discussion VC2MFN06.E01 names — how you would know things have been shared equally. Accept “they both have 4” and “the counts are the same”.
4. Pairs act out Q1, Q3 and Q5 with their own materials. Move, listen, and keep asking “how do you know?”

Session 2 — equal grouping (Example 2).

1. Show the 10 $1 coins. Say: “We put the coins into groups. 2 coins in each group.” Model Example 2, counting the groups at the end.
2. Children make equal groups (Q4, Q9) and hold up the numeral card for the number of groups. The teacher scribes where needed.

Practice across the week. Run Q1–Q12 orally; every instruction is read by the teacher. Q1–Q6 are scaffolded (steps a –c are given); Q7–Q12 are unscaffolded (one task each). Q7 and Q8 are the two readings VC2MFN06.E02 names — 9 beads between 3 people, and 6 $1 coins between 3 people.

Assessment link. CP2 (observed role-play, 8 marks across VC2MFN05 and VC2MFN06): draw the sharing task from Q7–Q12, score against the achievement standard wording, and record the result with a numeral. Nothing is timed; no written response is required (D10).

Coverage and exclusions. This subtopic owns VC2MFN06 in full. Join keys for the digital layer: VC2MFN06.E01, VC2MFN06.E02, VC2MFN06.E03 (96 MCQs in bank — not printed assessment, D9/D10). E01 and E02 are illustrated in the examples and tasks. VC2MFN06.E03 (Yangamini, of the Tiwi Peoples of Bathurst Island) is not used in this section: Aboriginal and Torres Strait Islander content is excluded per CONTENT_POLICY Rule 1, and the front-of-book note carries the explanation. Per D13, coverage of the CD is judged against the CD text and the achievement standard extract, not against a count of elaborations used; the §2A recording of this exclusion is a job for the TOC owner, since section files do not edit TOC.md.

Doing it with the teacher

Do this with the teacher. Get things, or look at what you can see here.

Example 1 — sharing 8 grapes

8 grapes. 2 friends: Mia and Sam. Sharing, so Mia and Sam get the same.

Do	Say
Get 8 grapes.	Count the grapes: one, two, three, four, five, six, seven, eight.
Give one to Mia. Give one to Sam.	One at a time.
Go on. One for Mia. One for Sam.	Each friend gets more grapes.
Stop at the end.	All the grapes are out.
Count for Mia: one, two, three, four. Count for Sam: one, two, three, four.	The numbers are the same.

∴ Each friend gets 4 grapes. The sharing is equal.

Mia has 4 grapes. Sam has 4 grapes.

Mia has 4 grapes. Sam has 4 grapes.

Example 2 — equal groups of $1 coins

10 $1 coins. Put 2 coins in each group. How many groups are there?

Source: Royal Australian Mint, Circulating coins, retrieved 2026-08-19.

Do	Say
Get 10 $1 coins.	Count the coins: one, two, three, four, five, six, seven,

Do	Say
	eight, nine, ten.
Put 2 coins here.	That is a group. 2 coins in the group.
Put 2 coins there. Put 2 coins there. Go on.	2 coins in each group.
Stop at the end.	All the coins are in groups.
Count the groups: one, two, three, four, five.	There are 5 groups.

∴ There are 5 groups of $1 coins. Each group has 2 coins.

5 groups of $1 coins, with 2 coins in each group.

5 groups of $1 coins, with 2 coins in each group.

Now you do it

The teacher reads all the words. You say or do the answer. The teacher puts the answer down.

Q1. 6 apples. 2 friends: Noah and Ruby. Sharing, one at a time.

Six apples.

Six apples.

a. Give one apple to Noah, one apple to Ruby. Go on.
b. Each friend gets ____ apples.
c. Is the sharing equal? ____

Q2. 4 stars. 2 boxes. Sharing.

Four stars.

Four stars.

Two boxes.

Two boxes.

a. Put one star in each box, one at a time.
b. Each box has ____ stars.
c. Are the numbers the same? ____

Q3. 8 beads. 2 cups. Sharing.

Eight beads.

Eight beads.

Two cups.

Two cups.

a. Put the beads in the cups, one at a time.
b. Each cup has ____ beads.
c. Count and say: is it equal? ____

Q4. 6 stars. Make groups. 2 stars in each group.

Six stars.

Six stars.

a. Put 2 stars here. That is a group.
b. Go on. 2 stars in each group.
c. How many groups? ____

Q5. 8 $1 coins. 2 bags. Sharing.

8 $1 coins.

8 $1 coins.

Two bags.

Two bags.

a. Put the coins in the bags, one at a time.
b. Each bag has ____ coins.
c. Is the sharing equal? ____

Q6. Equal or not equal?

Mia has 3 apples. Sam has 3 apples.

Mia has 3 apples. Sam has 3 apples.

Noah has 2 apples. Ruby has 4 apples.

Noah has 2 apples. Ruby has 4 apples.

a. The apples for Mia and Sam: is the sharing equal? ____
b. The apples for Noah and Ruby: is the sharing equal? ____
c. How do you know? Say it.

Q7. 9 beads. 3 people. Sharing. How many beads does each person get? ____

Nine beads.

Nine beads.

Three people.

Three people.

Q8. 6 $1 coins. 3 people. Sharing. How many coins for each person? ____

6 $1 coins.

6 $1 coins.

Three people.

Three people.

Q9. 8 toys. Make groups of 2 toys. How many groups? ____

Eight toys.

Eight toys.

Q10. 6 apples. 3 bags. The same number in each bag. How many apples in each bag? ____

Six apples and three bags.

Six apples and three bags.

Q11. 5 friends. 10 grapes. The same for each friend. How many grapes for each friend? ____

Ten grapes and five friends.

Ten grapes and five friends.

Q12. Get 6 beads and 3 cups. Do the sharing. How many beads in each cup? Say how you did it.

Six beads and three cups.

Six beads and three cups.

Answers

Q1. b. 3 c. Yes.

Q2. b. 2 c. Yes.

Q3. b. 4 c. Yes.

Q4. c. 3.

Q5. b. 4 c. Yes.

Q6. a. Yes b. No c. Noah has 2 and Ruby has 4 — the numbers are not the same.

Q7. 3.

Q8. 2.

Q9. 4.

Q10. 2.

Q11. 2.

Q12. 2.

How to do each one

Q1. Give one at a time: one for Noah, one for Ruby, one for Noah, one for Ruby, one for Noah, one for Ruby. All 6 apples are out. Count for Noah: one, two, three. Count for Ruby: one, two, three. The numbers are the same.

∴ Each friend gets 3 apples. The sharing is equal.

Q2. One at a time: one in each box, one in each box. All 4 stars are out. Count for each box: one, two. The numbers are the same.

∴ Each box has 2 stars. The sharing is equal.

Q3. One at a time, 8 beads in 2 cups. Count for each cup: one, two, three, four. The numbers are the same.

∴ Each cup has 4 beads. The sharing is equal.

Q4. 2 stars in each group. 6 stars: one group, two groups, three groups. All the stars are in groups.

∴ There are 3 groups.

Q5. One at a time, 8 coins in 2 bags. Count for each bag: one, two, three, four. The numbers are the same.

∴ Each bag has 4 coins. The sharing is equal.

Q6. Count for each friend. Mia has 3 apples and Sam has 3 apples: the numbers are the same, so yes. Noah has 2 apples and Ruby has 4 apples: the numbers are not the same, so no.

∴ a. Yes, equal. b. No, not equal. c. Count what each friend has. The numbers are the same, or not the same.

Q7. 9 beads, 3 people. One at a time: one, two, three for each person.

∴ Each person gets 3 beads.

Q8. 6 coins, 3 people. One at a time: one, two for each person.

∴ Each person gets 2 coins.

Q9. 2 toys in each group. 8 toys: one group, two groups, three groups, four groups. All the toys are in groups.

∴ There are 4 groups.

Q10. 6 apples in 3 bags, the same in each bag: 2 apples in each bag.

∴ Each bag has 2 apples.

Q11. 10 grapes for 5 friends, the same for each friend: 2 grapes for each friend.

∴ Each friend gets 2 grapes.

Q12. 6 beads in 3 cups, one at a time: 2 beads in each cup.

∴ Each cup has 2 beads.

Checkpoint CP2

The teacher says all the words. The child looks, says and plays with the things on the desk. The child does not read, and does not write.

> *represent practical situations, including simple financial situations, involving addition, subtraction and quantification with physical and virtual materials and use counting or subitising strategies* — VC2MFN05
>
> *represent practical situations that involve equal sharing and grouping with physical and virtual materials and use counting or subitising strategies* — VC2MFN06
>
> **For the teacher — what CP2 is.** CP2 is the Chapter 2 checkpoint: an observed role-play with materials on the desk, run one-to-one across a normal week, exactly as §7 of the plan of record sets it — "Observed role-play with materials and $1 coins; result recorded with a numeral". It assesses VC2MFN05 (4 marks) and VC2MFN06 (4 marks): 8 marks in all. The two CDs share one achievement standard sentence in the authority file `maths_F.json` (D5), quoted verbatim: "Students represent practical situations, including simple financial situations involving money, that involve quantifying, equal sharing, adding to and taking away from collections to at least 10." The rubric in the Marking guide is written in that language, so a teacher's judgement maps to VCAA's words without translation (§7). The doing word is *represent*: the child plays each situation out with counters and coins, and each result goes down as a numeral — no number sentences and no +, − or = from the child (D12). CP2 draws only on what 2A and 2B taught; nothing new is assessed. The 96 MCQs keyed to each CD serve the digital layer and are not this checkpoint (D9).

Rule	CP2, as §7 and D10 specify
Instrument	A classroom observation — not an exam, not a timed paper, and no multiple-choice section
Timing	Nothing is timed. Guidance duration for planning the week: about 10 minutes per child, one-to-one. That is a guide for the teacher, not a limit on the child.
Equipment	The materials below, on the desk
Calculator	None — there is no calculator anywhere in this book
Response	Oral and with materials only. No written response. Each result is recorded with a numeral.
Marks	8 — 4 for VC2MFN05 and 4 for VC2MFN06

Materials

Per child, on the desk:

- 12 counters (the ducks and the kangaroos)
- 10 $1 coins, real or play
- 10 beads
- 3 people cards (Mia, Sam and Noah) or 3 cups
- numeral cards 0–10
- one ball with a $3 tag

The $1 coin is Australian circulating coinage, and money at this level is whole dollars only (TOC §6). Source: Royal Australian Mint, *Circulating coins*, retrieved 2026-08-19.

Task A — adding to and taking away from, with a money situation — VC2MFN05 — 4 marks

Say the words. Give the child the counters. Watch what the child does and says. Score A1–A4 with the rubric in the Marking guide. For the teacher: A1 is 5 + 4 = 9; A2 is 8 − 3 = 5; A3 is three $1 coins paying the $3 price.

A1 — adding to: ducks at the water (1 mark)

Say: “Five ducks are at the water. Four more ducks come. Show it with the counters. How many ducks are at the water now?”

Look for: the child gets 5 counters, adds 4 more, counts or subitises all, and says 9.

A2 — taking away from: kangaroos at the river (1 mark)

Say: “Eight kangaroos were drinking at the river. Three kangaroos hopped away. Show it with the counters. How many kangaroos are drinking at the river now?”

Look for: the child gets 8 counters, takes 3 away, counts what is left, and says 5.

The story and the numbers are VC2MFN05.E01’s own example.

A3 — a simple financial situation involving money: the shop (1 mark)

Show the ball with the $3 tag. Say: “We are at the shop. The ball is $3. Pay with $1 coins. How many $1 coins do you pay?”

Look for: the child puts $1 coins down one at a time, counting one, two, three, and says 3 coins.

Paying with $1 coins for items priced in whole dollars is VC2MFN05.E02’s own example.

A4 — quantifying, and recording each result with a numeral (1 mark)

Say: “Now put down the numerals. The numeral for the ducks. The numeral for the kangaroos. The numeral for the coins.”

Look for: the child places 9, 5 and 3, matched to the ducks, the kangaroos and the coins — recording the result of each action with a numeral (VC2MFN05.E01), with no number sentences (D12).

Task B — equal sharing and equal grouping — VC2MFN06 — 4 marks

Say the words. Watch what the child does and says. Score B1–B4 with the rubric in the Marking guide. For the teacher: B1 is 6 coins shared between 3 people, 2 each; B3 is 10 beads in groups of 2, 5 groups.

B1 — equal sharing: $1 coins for 3 friends (1 mark)

Put the 6 $1 coins and the 3 people cards out. Say: “Six $1 coins. Three friends: Mia, Sam and Noah. Share the coins. Each friend gets the same.”

Look for: the child deals one at a time — one for Mia, one for Sam, one for Noah — until the coins are out, and each friend gets 2.

6 $1 coins shared equally between 3 people is one of the two readings VC2MFN06.E02 names; the other, 9 beads shared between 3 people, may be swapped in.

B2 — the strategy: how do you know? (1 mark)

Say: “Is the sharing equal? How do you know?”

Look for: the child counts or subitises each share — 2, 2, 2 — and says the numbers are the same, or words to that effect.

This is the discussion VC2MFN06.E01 names — how you would know they have been shared equally — and it scores the CD’s own verb: use counting or subitising strategies.

B3 — equal grouping: beads in groups of 2 (1 mark)

Say: “Ten beads. Put 2 beads in each group. How many groups are there?”

Look for: the child makes groups of 2 until all 10 beads are in groups, counts the groups, and says 5.

B4 — recording each result with a numeral (1 mark)

Say: “Put down the numeral for the coins each friend gets. Put down the numeral for the groups.”

Look for: the child places 2 and 5.

Marking guide

CP2 is a classroom observation, not an exam (D10). Each observation scores 1 mark: demonstrated, or not yet demonstrated. There are no half marks. A task may be re-run on another day in the week before the mark is recorded; the re-run replaces the first observation.

The achievement standard. VC2MFN05 and VC2MFN06 carry one shared sentence in the authority file `maths_F.json` (D5), quoted verbatim:

> "Students represent practical situations, including simple financial situations involving money, that involve quantifying, equal sharing, adding to and taking away from collections to at least 10."

The rubric below is written in this language. Both CD texts also end with the same words — "use counting or subitising strategies" — and those strategy words are scored too, because they are CD text, not an addition.

Rubric — CP2, 8 marks

Mark	Observation	Curriculum language (verbatim)	Award 1 mark when
A1	Task A — ducks	"adding to and taking away from collections to at least 10" (the adding-to half)	the child represents 5 ducks and 4 more with counters, counts or subitises all, and says 9
A2	Task A — kangaroos	"adding to and taking away from collections to at least 10" (the taking-away-from half)	the child represents 8 kangaroos with 3 hopping away, counts what is left, and says 5
A3	Task A — the shop	"including simple financial situations involving money"	the child pays for the $3 ball with exactly 3 $1 coins and says 3 coins
A4	Task A — recording	"quantifying"	the child records each result with a numeral: 9, 5 and 3
B1	Task B — sharing	"equal sharing"	the child shares 6 $1 coins between Mia, Sam and Noah so that each friend gets 2
B2	Task B — how do you know	"use counting or subitising strategies" (VC2MFN06 CD text)	the child counts or subitises each share and says the shares are the same
B3	Task B — grouping	"equal sharing and grouping" (VC2MFN06 CD text)	the child makes groups of 2 from 10 beads and says 5 groups
B4	Task B — recording	"quantifying"	the child records 2 and 5 with numerals

Reasoning. Neither VC2MFN05 nor VC2MFN06 carries a reasoning verb. §7 requires reasoning itself to be scored where the CD asks for it — VC2MFN03 "explain or demonstrate reasoning", VC2MFM01 "communicate reasoning" and VC2MFSP01 "giving reasons" — and that is the job of CP1, CP4 and CP5, not CP2. What both Chapter 2 CDs do require is the strategy — "use counting or subitising strategies" — and the rubric scores it: A1, A2, A3, B1 and B3 are scored on the child counting or subitising with the materials, not on the answer alone, and B2 scores the child saying or showing how they know the sharing is equal (VC2MFN06.E01).

Recording sheet

Mark	Observation	Score
A1	Adding to — ducks at the water	/1
A2	Taking away from — kangaroos at the river	/1
A3	Money — paying with $1 coins	/1
A4	Recording each result with a numeral	/1
—	**VC2MFN05**	**/4**
B1	Equal sharing — $1 coins for 3 friends	/1
B2	Strategy — how do you know it is equal	/1
B3	Equal grouping — beads in groups of 2	/1
B4	Recording each result with a numeral	/1
—	**VC2MFN06**	**/4**
—	**CP2 total**	**/8**

Reporting to the achievement standard. Each clause of the extract is evidenced by at least one scored observation, for end-of-year reporting against the achievement standard (§7):

Achievement standard language (verbatim)	Evidenced by
“represent practical situations”	A1, A2, A3, B1, B3
“including simple financial situations involving money”	A3
“quantifying”	A4 and B4, and every count in A1–A3, B1–B3
“equal sharing”	B1, B2
“adding to and taking away from collections to at least 10”	A1 (adding to) and A2 (taking away from); collections run to 10, the largest being the 10 beads

Coverage note. CP2 draws on VC2MFN05.E01, VC2MFN05.E02, VC2MFN06.E01 and VC2MFN06.E02, the elaborations named in the tasks above. VC2MFN05.E03, VC2MFN05.E04 and VC2MFN06.E03 are Aboriginal and Torres Strait Islander content, excluded per CONTENT_POLICY Rule 1; the front-of-book note carries the explanation. Per D13, CP2 is scored against the CD text and the achievement standard extract, never against a count of elaborations used.