WEEKLY RECAP | THU 23 JULY 2026

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A Story of Impact at Naguru Remand Home

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Upper Kololo

Give Hope to the Youth

A Story of Impact at Naguru Remand Home

"Give Hope to the Youth" Program is proof of what becomes possible when a community decides that no child, and no young person, is beyond reach.

Where It Began

In the backyard of Kampala City stands Naguru Remand Home, a facility whose story stretches back to 1954. It was built to hold 45 children awaiting trial. Today, it shelters more than 200 — a number that tells its own story of a system stretched thin, and of young lives caught in the space between mistake and mercy.

Ninety-four percent of the juveniles here are boys. More than three in four never finished school. Eight in ten come from broken families. These are not just statistics; they are the quiet weight each child carries through the gates of the Home. For decades, the question hanging over Naguru was simple but heavy: what happens to a child after confinement, if nothing changes while they're inside?

In 2015, the Home's management decided to answer that question differently. Rather than let the juveniles wait out their time in idleness, they introduced vocational and rehabilitation programs — a deliberate choice to use confinement as a turning point rather than a dead end. The results were telling: as young people picked up skills and purpose, repeat offenses began to decline. Mindsets were shifting.

A Project Is Born

That shift caught the attention of the **Rotary Club of Upper Kololo**. Inspired by what they saw happening inside Naguru's walls, and working under the supervision of Uganda's Ministry of Gender, Labour and Social Development, the Club partnered with the Home to go further — to scale up vocational skilling and strengthen the facility's capacity to serve its young residents.

Out of that partnership, the Rotary Club of Upper Kololo birthed **Give Hope to the Youth** — a project built on a simple conviction: every child, regardless of the circumstances that brought them to Naguru, deserves the tools to build a different future.

The project opened its doors to both boys and girls equally, offering training in intensive livestock and crop farming, fashion and design, and hairdressing and tailoring. Alongside these vocational tracks sit equally vital services: mental health and psychosocial support, play therapy, and storytelling — quiet but essential threads of emotional healing woven through the children's days.

94% Boys

3/4 School dropouts

8/10 From broken homes

From Kololo to a Global Stage

What started as one club's initiative at one facility has since grown into something far bigger. *"Give Hope to the Youth"* has captured global attention, and today the Rotary Club of Upper Kololo stands alongside 11 other Rotary clubs, including the **Rotary Club of Kampala Ssese Islands**, in implementing a **Rotary Foundation Global Grant, GG2458302, worth US$162,334**.

The grant's objective reaches well beyond Naguru's gates: to empower 400 underprivileged young men and women across Uganda with the skills, resources, and opportunities they need to build sustainable livelihoods. These youth are being supported through mentorship and mindset-change training — the same philosophy of transformation that first took root at Naguru now being extended to communities across the country.

In this way, Naguru Remand Home has become more than a site of rehabilitation — it is the origin story of a much larger movement, proof of concept for what mindset change and skills training can do when given the resources to scale.

Two Days That Mattered

In mid-July 2026, that vision took a concrete step forward at Naguru itself. In collaboration with **Give Hope to the Youth**, Man In Me Legacy Centre was brought in to deliver two back-to-back trainings for the youth at the Home.

On Tuesday, 14th July 2026, the focus was on **Mindset Formation** — helping the young residents examine the beliefs and thought patterns that had shaped their choices, and begin building new ones rooted in possibility rather than limitation. For many of the juveniles, it was the first time anyone had asked them not what they did, but who they could still become.

The very next day, Wednesday, 15th July 2026, the training shifted to **Financial Literacy** — practical lessons on saving, budgeting, and understanding money, skills rarely taught in classrooms and almost never available to children in remand. For young people preparing to leave the Home and re-enter their communities, this was more than theory. It was a survival skill, and a foundation for independence.

Together, the two sessions captured the spirit of **Give Hope to the Youth**; pairing inner transformation with practical readiness, so that when these young people walk back out into the world, they carry with them not just a changed mindset, but the means to act on it.

Boys and girls once defined by broken circumstances are now leaving Naguru with skills in their hands, money sense in their heads, and — perhaps most importantly — a different story about who they are.

Looking Beyond the Walls

What is happening at Naguru Remand Home is more than a rehabilitation program — it is a redefinition of what confinement can mean for a child. Through counseling, education, vocational skills, and moments of play and story, the Home is choosing to see its residents not as cases to be processed, but as young people to be prepared — for trial, yes, but also for life.

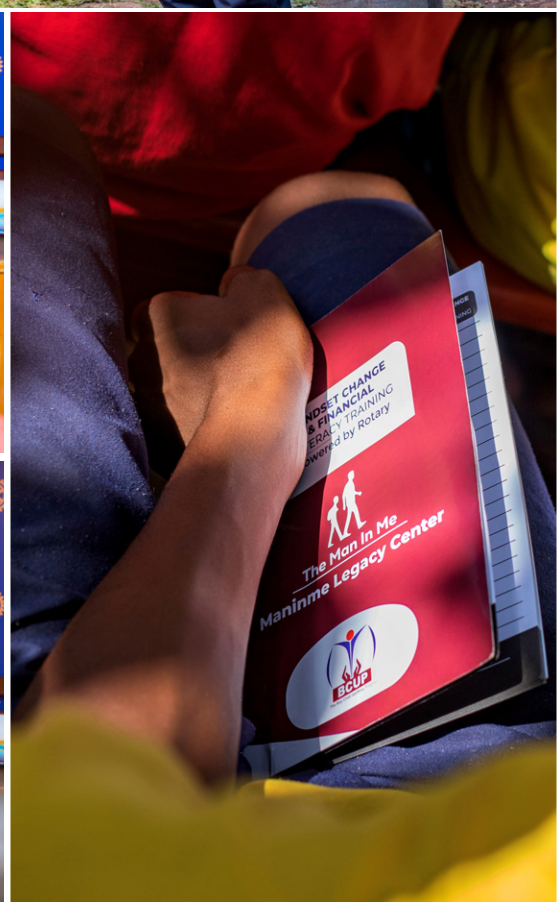
The Rotary Club of Upper Kololo's partnership, anchored by the **Give Hope to the Youth** and now amplified through the global grant GG2458302, is proof of what becomes possible when a community decides that no child, and no young person, is beyond reach. Boys and girls once defined by broken circumstances are now leaving Naguru with skills in their hands, money sense in their heads, and — perhaps most importantly — a different story about who they are.

Naguru Remand Home was never meant to be the end of these young people's stories. Thanks to initiatives like **Give Hope to the Youth** — and the growing coalition of Rotary clubs now carrying its vision forward — for many of them, it is becoming the place where a better one begins.

"Give Hope to the Youth" is a project of the Rotary Club of Upper Kololo, born in partnership with Naguru Remand Home under the supervision of Uganda's Ministry of Gender, Labour and Social Development. Its vision now extends nationally through Rotary Foundation Global Grant GG2458302, a US$162,334 initiative implemented by the Rotary Club of Kampala Ssese Islands together with 11 collaborating clubs, including Rotary Club of Upper Kololo.


BOY CHILD
6TH
MAY
#ROTARY EYAMBA
Guiding Girls With Wisdom And Values
ONE VOICE
Rotary
Club of Upper Kololo


The Man In Me
INTERNATIONAL DAY OF THE BOY CHILD
6TH
MAY
Rotary
#ROTARY EYAMBA
The Girls GARAGE
Rotary
Club of Upper Kololo
Rotary
Club of Upper Kololo


The Man In Me
Maninme Legacy Center
BCUP

Uganda's 2026 Tax Amendments

Quick Reference Guide

Excerpts from Robert Mbaziira's Presentation:
The National Budget To A Rotarian

Why the Changes Are Happening

Government needs to fund an **84.4 trillion shilling budget**, and URA is expected to raise **40.16 trillion** in tax revenue — up **6.2 trillion** from last year's 33.94 trillion. Most amendments aren't about raising rates; they're about **widening the tax net** and tightening collection to close that gap.

Income Tax (PAYE)

New monthly tax-free threshold: 335,000/-
(up from 235,000/-)

Monthly Income	Tax
Up to 335,000	Nil
335,000 – 410,000	20% above 335,000
410,000 – 485,000	180,000 + 25% above 410,000
485,000 – 10,000,000	405,000 + 30% above 485,000
Above 10,000,000	As above + extra 10% above 10,000,000

Action: Update payroll — low earners now pay nothing.

New/Expanded Withholding Taxes

Rate	Applies to
15%	Betting & gaming winnings (net of stake; national lottery excluded)
15%	Software payments (now treated as royalties, not digital-service fees)
10%	Telecom & mobile-money commissions (final tax)
6%	Payments to public entertainers (gross)
5%	Interest on foreign-issued debentures

Corporate Changes

Interest deduction cap (EBITDA): brought-forward losses excluded → likely lower interest deduction for groups

Bad debts: Tier 4 micro finance & deposit-taking institutions now get same relief as banks

Depreciation: relevant assets moved from class 4 to class 3 (different write-off rate)

Incentives: tax holiday for hotel/tourism investment (USD 10M foreign / USD 5M East African); Bujagali power exemption extended to 2032

VAT — Lighter Load for Smaller & EFRIS-Compliant Firms

Change	Detail
Registration threshold	Raised to 300M turnover (was 150M) — smaller traders can stay out of VAT
Withholding VAT	6% withholding **dropped** for suppliers using EFRIS e-invoicing/e-receipts
Refunds	Threshold lowered to 2M (was 5M) if e-receipt issued within 30 days
New exemption	Supplies to nuclear energy project contractors; BADEA added as exempt public international org
Credit removed	Input VAT on **imported software** can no longer be claimed

Action: Get onto EFRIS — it removes withholding VAT and speeds up refunds. Reassess whether staying under 300M turnover works in your favor.

Excise Duty (per unit)

Item	Old → New
Cement (50kg bag)	500 → 750
Petrol (litre)	1,550 → 1,750
Diesel (litre)	1,230 → 1,430
Sugar (kg)	100 → 200
Cooking oil (litre)	200 → 400
Cooking fat	New: 500/litre or kg
Motorcycle (1st registration)	New: 500,000 one-off
Imported spirits	3,500 floor per litre or 80%

Action: Budget for cost creep across fuel, construction, and food inputs.

Stamp Duty

Property transfer duty doubled: 1.5% → 3% of value (e.g., 200M transfer now costs 6M, not 3M)

New vehicle duty: 30,000 (motorcycle/tricycle/quadricycle) or 200,000 (other motor vehicles) at first registration/transfer

Tax Debt Waiver Window — Act Before 30 June 2027

Situation	Outcome
Debt outstanding since **30 June 2016**	Fully wiped (tax, interest, penalties)
Debt outstanding as at **30 June 2025**	Interest & penalties waived **if principal is paid by 30 June 2027**

Action: If you carry old URA arrears, this is a limited window to settle the principal and drop the rest.

Rental Income — Individual vs. Company

	Individual	Company
Rate	12% flat	30% flat
Tax-free slice	First 2,820,000/ yr (235,000/mo)	None
Expense deduction	Capped at 50% of rent	Actual costs deductible
Losses	Not carried forward	Carried forward
Best for	One or two properties, modest rent	Large, borrowed, expense-heavy portfolios

Quick Action Checklist

- **Update** payroll to new PAYE bands
- **Use the waiver window** to clear old URA arrears (pay principal by 30 June 2027)
- **Get onto EFRIS** to avoid VAT withholding and speed refunds
- **Reassess VAT** registration position against the 300M threshold
- **Budget** for rising costs on fuel, cement, sugar, oil, and software
- **Review** software procurement and gaming/entertainer payouts for new 15%/6% withholding

Bottom line:

These amendments widen the tax net rather than simply raising headline rates. URA needs an extra 6 trillion — knowing exactly where the changes touch your business turns surprise into planning.