[DATE]

**Re. Request for Furlough Leave**

Dear [NAME]

I am writing in relation to [our conversation on [date] during/your email on [date] in] which you requested to be "furloughed" under the Government's Coronavirus Job Retention Scheme.

Our organisation is facing many challenges as a result of the Covid-19 pandemic, including [reference any major issues faced]. However, we are adapting to meet these challenges and are able to continue our operations and [remain open as an essential service/our staff are expected to continue to work, albeit from home].

We are unable to accept your request to be designated as a "furloughed worker" because there remains work for you to do, including [set out the employee's key duties].

[We have furloughed some staff in areas of the business where fewer staff are needed. We did not take this decision lightly and it was based on our business needs at this challenging time.]

We are keeping the situation under review and will update you as the Covid-19 crisis unfolds in the coming months. You will be notified if the situation changes and it becomes necessary to place you on furlough.

We would like to thank you for your continued support during this difficult time. If you have any queries or concerns, please do not hesitate to contact [me/name of individual].

Yours sincerely,

[NAME]