

Ladies and Gentlemen

I am here to say a few words in tribute to David Simpson whom I knew for 50 years – 41 years of my working life, but 50 of David's. I retired in 2005, but David, as you know, although retiring from the Simpson Wood practice in 1994, never retired! 18 of the 41 years of my working life were as a partner with him at the firm of Simpson Wood.

When I started to train as a chartered accountant at the firm, he was a young man of 34, full of vitality and a positive trombone playing Round Tabler. He was still a man of considerable vitality, despite medical problems and age, at almost 85, still going regularly to his office and dealing with the affairs of clients who had not wanted to lose him when he officially retired.

There is no doubt that he was an exceptional and outstanding chartered accountant who committed himself 110% to his work and especially to his clients. He became, through his continual enthusiasm and intelligent commitment, a specialist allrounder – dealing adroitly with public companies (he was a Director of Hepworth Iron Company for many years), private companies and traders of all shapes and sizes, private individuals from birth to death, trusts, taxation of all types, charities, in fact he was a veritable secret encyclopaedia of financial and accounting matters over the panoply of business and life.

Starting at the firm as long ago as 1947, he followed on from his father, Harold, who died almost still in harness in 1968 when David was 39, and, with Raymond Wood, John Hoyle, Arthur Brown, Eric Lord, Edwin Gledhill and Keith Fielding, helped continue to maintain and increase the firm's reputation for excellence. The standard has again been maintained under the aegis of Giles Cliffe, the current Senior Partner to whom David gave his continued valuable support. A first class professional firm which is now 134 years old, and still steaming ahead, THAT is part of his legacy. In that achievement he had magnificent support from his staff, I think of Edwin Mellor and Dick Robinson particularly, and his very protective secretaries, particularly Hilary and Margaret. But none of this could have been achieved without the support of Barbara.

He would not have been able to leave that legacy, nor the personal legacy he has naturally left to his family, without the contribution of his own personal qualities. He was very human (not a norm for professional accountants) and thrived on true personal relationships, with his quiet sense of humour to the fore. One could go to him with any problem and receive a thoughtful and constructive response. He loved little quips and would write amusing verses to some, including Clare tells me, bank managers – no wonder he managed to obtain those improbable loan facilities for the needy of his clients. I did try to compete with some witty comment or rhyme to him, but he always trumped me with an appropriate riposte. He was extremely thorough and continually set a high standard, asking always for top performance.

Being one who tended to nickname people I used some time to refer to him as DBSoExtra – or rather just Esso Extra – there was always something further to add to what one had provided! He was extremely good at deeds and legal documents, he seemed to enjoy them, and perhaps taking pleasure in twitching the tails of our lawyer friends!

But I must not go on too long. I thought that, as an auditor/accountant (incidentally did you know why he chose the type of car he had – the one with the 4 entwined circles?) I ought to close with a personal balance sheet audit of this amazing man, David Broadbent Simpson! Did he really add up? Did he have liabilities equal to his assets? Well let's list the liabilities! Or should we call them faults or flaws of character? Did he tend to be too secretive? He could take his bat home! Indeed he could be quite stubborn. He didn't play golf – a major error (nor did he play cricket or football for that matter!). He had a tendency towards pernicketiness, a very wearing fault for a short-cutter like me!

He knew that he was right. He had great antipathy to modern electronic devices, but eventually partially succumbed! Barbara, Andrew and Clare will, I'm sure be able to add others. But the asset side massively outweighs the liability side, and everyone is entitled to a few faults!

On the asset side there were total reliability, intense loyalty, great kindness, especially to clients who consulted him, abnormally large contributions of commitment to charities (the Nuffield Hospital at Birkby had a fantastic contribution from him and he made an immense contribution to the development of Huddersfield YMCA); he was a very sensitive man, very modest, and very stoical with any health problems he suffered. He was very convivial, enjoyed watching sport, he loved whisky and had excellent judgement of good food and wines – his 80th birthday lunch was a great example. He was very patriotic, very supportive of Yorkshire and Huddersfield. He and Barbara brought up two very fine offspring. The list is endless – it is clear that the assets far exceed the liabilities. The difference between the two is, of course, the Profit in the Profit and Loss Account, or rather the Gain which we all have enjoyed with our contact with David. So, we can say finally - "David Broadbent Simpson" "Audited and found correct", but for correct I think we should really say "exemplary" or "excellent"!

I found him a real pal whom I shall greatly miss.

E J Holdroyd 5/8/14