



Civil Resolution Tribunal

Date Issued: March 26, 2018

File: SC-2017-004604

Type: Small Claims

Civil Resolution Tribunal

Indexed as: *Trevor Jung doing business as Fastback Accounting Services Inc. v. 3RA Entertainment Ltd.*, 2018 BCCRT 96

B E T W E E N :

Trevor Jung doing business as Fastback Accounting Services Inc.

APPLICANT

A N D :

3RA Entertainment Ltd.

RESPONDENT

REASONS FOR DECISION

Tribunal Member:

Susan MacFarlane

INTRODUCTION

1. The applicant Trevor Jung is doing business as Fastback Accounting Services Inc. He says that he provided accounting and bookkeeping services to the respondent

3RA Entertainment Ltd. The applicant says that the respondent owes him \$2,350 for these services.

2. The applicant asks for an order that the respondent pay him \$2,350, plus \$210 for the cost of hiring a collection agency, plus the tribunal filing fee of \$125, plus any fees or interest that he is allowed.
3. Both parties are self-represented.

JURISDICTION AND PROCEDURE

4. These are the written reasons of the Civil Resolution Tribunal (tribunal). The tribunal has jurisdiction over small claims brought under section 3.1 of the *Civil Resolution Tribunal Act (Act)*. The tribunal provides dispute resolution in a quick, accessible, informal manner. The tribunal applies principles of law and fairness.
5. The tribunal has discretion to decide the format of the hearing. I decided to hear this dispute through written submissions, because I find that there are no significant issues of credibility or other reasons that might require an oral hearing.
6. The tribunal may accept as evidence information that it considers relevant, necessary and appropriate.
7. Under tribunal rule 126, the tribunal may make the following orders:
 - a. order a party to pay money; or
 - b. order any other terms or conditions the tribunal considers appropriate.

ISSUES

8. There are two main issues in this dispute:
 - a. Did the applicant provide the accounting and bookkeeping services that he agreed to provide to the respondent; and

- b. Is the applicant entitled to be paid for the services he provided, and in particular, is he entitled to the \$2,350 claimed.

EVIDENCE AND ANALYSIS

Applicant's Evidence

- 9. In a civil claim such as this, the applicant must provide enough evidence to prove the claim. The applicant has provided evidence in the form of emails and ledgers:
 - a. The parties exchanged email in September 2015. The respondent said that he paid the applicant a deposit for bookkeeping and accounting. The respondent offered to make another payment if the applicant turned over his books. The applicant said that he will only turn over receipts and bank statements. The applicant asked for \$2,300, and said that hiring another accountant would cause delay.
 - b. On September 12, 2016 David McGuire of Wiggins Adjustments Ltd (“Wiggins”) wrote to the respondents on behalf of the applicant. Wiggins said that the respondents paid \$500 as a deposit. He demands \$2,300 for payroll services and for bookkeeping services.
 - c. On September 14, 2016 the respondent told Wiggins that the applicant never provided bookkeeping services. The respondent said the applicant did provide payroll services, so they agreed to pay \$80.
 - d. The applicant provided an invoice dated September 10, 2015. It must have been prepared later, because it listed the payment of \$80 in 2016.

Bookkeeping services (May 2012-January 2015)	\$3,300
Payroll services (May-September)	\$80
Payment on account	(\$500)
Payment (September 12, 2016)	(\$80)
Discount	(\$580)
TOTAL	\$2,220

10. In summary, the applicant says that he provided the respondent with accounting and bookkeeping services, and his account has not been fully paid.

Respondent's Evidence

11. The respondent has also provided emails and other documents as evidence:
 - a. A cheque for \$500 to the applicant from the respondent is dated October 3, 2014 and annotated "deposit for accounting".
 - b. In a June 11, 2015 email the respondent asked the applicant if the respondent has registered for GST. The applicant said he would research it. When asked by e-mail on June 22, 2015 if he had an answer yet, he had forgotten the question. Then he says the GST number is the same as the payroll number, just with one different letter.
 - c. On June 30, 2015 the respondent asked if the tax returns were ready for filing. The applicant did not reply. The respondent asked again on July 6. The applicant said they would be ready on July 31, 2015.
 - d. In an email of September 14, 2015, the applicant recommended the respondent hire a chartered accountant to do the taxes.
12. In summary, the respondent says that they do not owe the applicant any money. The respondent says that they hired the applicant in October 2014 and paid him \$500 in advance for accounting and bookkeeping services. The applicant promised to complete these services in a few months but failed to provide the services at all. The respondent hired another accountant, at additional cost. The applicant provided misinformation about GST, which was also a costly mistake.

Analysis

13. I have considered the evidence before me. The documents presented by both parties assist me in finding these facts:

- a. The respondent hired the applicant in October 2014. The applicant promised to prepare tax filings for the taxation years 2012, 2013, and 2014. He also promised to look after payroll and other bookkeeping.
 - b. The respondent paid the applicant \$500 in advance for his accounting services. The applicant promised to provide tax returns in the following months.
 - c. The applicant provided payroll services but not the other tax services. The respondent asked often for progress updates. The applicant did not always respond. Sometimes the applicant's responses were unhelpful.
 - d. In late 2015 the respondent decided to go to another accountant. The respondent offered to pay the applicant for bookkeeping ledgers he had completed to date. The applicant failed to provide ledgers at that time.
 - e. The respondent paid the applicant \$80 in full for payroll services.
14. I find that the respondent paid the applicant a total of \$580. I find that the applicant was adequately paid for the payroll services that he provided. The applicant failed to prove that he is entitled to \$2,350 or any more payments for bookkeeping and accounting services.
15. Because I have dismissed the applicant's primary claim, I find he is not entitled to be reimbursed for the \$210 he claims for the cost of collection services.

ORDERS

16. The applicant's dispute is dismissed.
17. Under the Act section 49 and tribunal rule 129, the tribunal usually orders an unsuccessful party to reimburse a successful party for tribunal fees. The applicant

has been unsuccessful. I therefore find the applicant is not entitled to reimbursement of the \$125 tribunal fees.

Susan MacFarlane, Tribunal Member