



# Civil Resolution Tribunal

Date Issued: August 13, 2018

File: SC-2017-004178

Type: Small Claims

Civil Resolution Tribunal

Indexed as: *Bell v. 1057105 B.C. Ltd. et. al.* 2018 BCCRT 447

**B E T W E E N :**

Marilynn Bell

**APPLICANT**

**A N D :**

1057105 B.C. Ltd.

**RESPONDENT**

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## **REASONS FOR DECISION**

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Tribunal Member:

Julie K. Gibson

### **INTRODUCTION**

1. This dispute is about accounting services the applicant Marilyn Bell says she provided to the respondent 1057105 B.C. Ltd., for which it failed to pay. The applicant claims \$672.01 for accounting services rendered.
2. The applicant is self-represented. The respondent appears through an organizational contact, Gordon Sanderson.

## **JURISDICTION AND PROCEDURE**

3. These are the formal 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's mandate is to provide dispute resolution services accessibly, quickly, economically, informally, and flexibly. In resolving disputes, the tribunal must apply principles of law and fairness, and recognize any relationships between parties to a dispute that will likely continue after the dispute resolution process has ended.
4. The tribunal has discretion to decide the format of the hearing, including by writing, telephone, videoconferencing, email, or a combination of these. 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.
5. The tribunal may accept as evidence information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law. The tribunal may also ask questions of the parties and witnesses and inform itself in any other way it considers appropriate.
6. Under tribunal rule 126, in resolving this dispute the tribunal may make one or more of the following orders:
  - a. order a party to do or stop doing something;
  - b. order a party to pay money;
  - c. order any other terms or conditions the tribunal considers appropriate.

## **ISSUES**

7. The issue in this dispute is whether the applicant is entitled to the \$672.01 she claims for accounting services provided to the respondent.

## EVIDENCE AND ANALYSIS

8. The applicant provided invoices which detail accounting work provided to the respondent between February and December 2016 (invoice issued March 31, 2017), the 2016 year end (invoice issued May 31, 2017), and the first quarter of 2017 (invoice issued April 30, 2017). According to the invoices, supporting documents, and the Dispute Notice, the applicant provided accounting services including:
  - a. setting up a Quickbooks software file,
  - b. preparing monthly payroll,
  - c. filing 2016 T4s and T5s,
  - d. accounts receivable and accounts payable transactions;
  - e. bank and credit card reconciliations;
  - f. emailing monthly payroll and payroll remittance;
  - g. filing WCB;
  - h. entering journal entries and intercompany transactions; and
  - i. preparing other queries.
9. The applicant says after she sent the invoices, she also sent the respondent reminder letters requesting payment and an email explaining the services that had been invoiced.
10. The respondent did not file any evidence.
11. The invoices filed in evidence are detailed and attach extensive supporting documentation establishing that accounting services were provided to the respondent. I find that the applicant has proved she provided accounting services to the respondent as described.

12. The respondent says the applicant's work was repetitive, sometimes late and substandard. They say she missed providing important information to their accountant, with the result that work needed to be redone by another person, at the respondent's cost. However, they did not provide any evidence to support this contention.
13. The respondent also says the applicant's invoices were submitted after they terminated the applicant's employment, and that the invoices were for services not provided. The respondents say they told the applicant that the invoices "...were unfair and she would not be remunerated for fraudulent billing that was basically wrong." They ask that I dismiss the claim.
14. The applicant says she was never told that the invoices contained unfair charges. She says the respondents emailed her on June 12, 2017, saying her services would no longer be required. She says the respondents never told her that they were concerned about the quality of her work.
15. The respondents did not provide any evidence of having told the applicant that they were dissatisfied with her work. I cannot find that there were any issues with the quality of the work. Given that the respondent filed no evidence, and the applicant filed comprehensive evidence establishing the services provided, I find that the applicant has proved her claim and that the respondent must pay the applicant the claimed \$672.01.
16. Under section 49 of the Act, and tribunal rules, the tribunal will generally order an unsuccessful party to reimburse a successful party for tribunal fees and reasonable dispute-related expenses. I see no reason in this case not to follow that general rule. I find the applicant is entitled to reimbursement of \$125 in tribunal fees.

## **ORDERS**

17. Within 30 days of the date of this order, I order the respondent to pay the applicant a total of \$803.77, broken down as follows:

- a. \$672.01 in payment for accounting services rendered,
  - b. \$6.76 in pre-judgment interest (from May 31, 2017 to the date of this order) under the *Court Order Interest Act*, and
  - c. \$125 in tribunal fees.
18. The applicant is entitled to post-judgment interest, as applicable.
  19. Under section 48 of the Act, the tribunal will not provide the parties with the Order giving final effect to this decision until the time for making a notice of objection under section 56.1(2) has expired and no notice of objection has been made. The time for filing a notice of objection is 28 days after the party receives notice of the tribunal's final decision.
  20. Under section 58.1 of the Act, a validated copy of the tribunal's order can be enforced through the Provincial Court of British Columbia. A tribunal order can only be enforced if it is an approved consent resolution order, or, if no objection has been made and the time for filing a notice of objection has passed. Once filed, a tribunal order has the same force and effect as an order of the Provincial Court of British Columbia.

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Julie K. Gibson, Tribunal Member