



Civil Resolution Tribunal

Date Issued: July 10, 2025

Files: SC-2024-002617

Type: Small Claims

Civil Resolution Tribunal

Indexed as: *Richards v. Wefill Mobile Market and Refillery Ltd.*, 2025 BCCRT 936

B E T W E E N :

GEORGIA RICHARDS

APPLICANT

A N D :

WEFILL MOBILE MARKET AND REFILLERY LTD.

RESPONDENT

REASONS FOR DECISION

Tribunal Member:

Maria Montgomery

INTRODUCTION

1. This dispute is about payment for bookkeeping services the applicant, Georgia Richards, provided to the respondent, Wefill Mobile Market and Refillery Ltd. The

applicant says the respondent failed to pay for bookkeeping services and claims \$2,252.09.

2. The respondent says that the applicant breached the parties' contract by providing delayed invoices, overcharging for services, providing deficient services, and failing to provide all the bookkeeping services for which she charged.
3. The applicant is self-represented. The respondent is represented by Jennifer Mooney, its owner and sole director.

JURISDICTION AND PROCEDURE

4. These are the CRT's formal written reasons. The CRT has jurisdiction over small claims brought under section 118 of the *Civil Resolution Tribunal Act* (CRTA). Section 2 of the CRTA states that the CRT's mandate is to provide dispute resolution services accessibly, quickly, economically, informally, and flexibly. In resolving disputes, the CRT must apply principles of law and fairness.
5. CRTA section 39 says the CRT has discretion to decide the hearing's format, including by writing, telephone, videoconferencing, email, or a combination of these. Here, I find that I am properly able to assess and weigh the documentary evidence and submissions before me. I find that an oral hearing is not necessary.
6. Section 42 of the CRTA says the CRT may accept as evidence information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in court.
7. Where permitted by section 118 of the CRTA, in resolving this dispute the CRT may order a party to do or stop doing something, pay money or make an order that includes any terms or conditions the CRT considers appropriate.

ISSUE

8. The issue in this dispute is whether the respondent must pay the applicant \$2,252.09 for bookkeeping services.

EVIDENCE AND ANALYSIS

9. In a civil proceeding like this one, the applicant must prove her claims on a balance of probabilities. This means more likely than not. I have read all the parties' submissions and evidence but only refer to information I find necessary to explain my decision.

Background

10. In April 2022, the respondent hired the applicant for bookkeeping services. There is no complete contract in evidence. While enforceable, verbal agreements are harder to prove than written ones. The party trying to prove the existence of a verbal contract has the burden of proving its essential terms. Applied to this dispute, this means that the applicant must prove that the parties agreed that the respondent would pay the invoiced amount for the services.
11. Emails between the parties on March 30, 2022, and April 4, 2022, show the applicant said she would provide bookkeeping services at an hourly rate of \$35 per hour.
12. In those emails, the parties also discussed QuickBooks fees. The respondent says the monthly subscription fees were not part of the parties' agreement. However, in its email on March 30, 2022, the respondent referenced an earlier in-person discussion about the monthly subscription fees. The applicant responded that QuickBooks billing was under her account. Based on this email, I find the parties likely discussed monthly QuickBooks subscription fees in person, and the respondent knew they would be paid by the applicant and billed to the respondent. By continuing to accept services from the applicant, I find the respondent implicitly

agreed to pay the QuickBooks fees. So, I find the respondent must pay the applicant for QuickBooks set-up and monthly subscription fees under the parties' agreement.

13. Also in the emails, the applicant told the respondent the bookkeeping services may take between 3 to 6 hours each 3-month period "but I can't be 100% sure." The applicant said her total hours depended upon the volume of the respondent's business. The applicant said her services would include bank and credit card reconciliation, invoice and expense tracking and entering, GST/PST reports, profit and loss reports, tax preparation for corporate year end, payroll, financial statements and reports, planning, and analysis.
14. The applicant provided bookkeeping services to the respondent between June 1, 2022, and September 30, 2023. It is undisputed that the respondent paid the applicant's first invoice of \$1,275.75, dated June 29, 2022.
15. The applicant did not invoice the respondent again until August 2023. The applicant first sent the invoice on August 25, 2023, for \$2,773.05. She sent a revised invoice later that day for \$2,447.55, explaining that she discovered that the correct hours for the bookkeeping services were 49.50, not 57.25 as originally invoiced. The parties agreed to a payment plan of 4 payments of \$611.89 for that invoice. The respondent made the first payment on September 18, 2023, but has not made any further payments.
16. Shortly after, the respondent informed the applicant that she was switching to a new accountant. The applicant replied that she preferred to work with the respondent's original accountant and so would no longer provide bookkeeping services. The parties agreed that the applicant's services would end on September 30, 2023. The applicant sent her last invoice on November 11, 2023, for \$416.43. The respondent has not paid this invoice.

17. For several reasons, the respondent says that the applicant is not entitled to \$416.43 for its final invoice or the \$1,835.66 remaining on the August 2023 invoice. I will address each argument in turn.

Gatekeeping financial records

18. The respondent says it should not pay the invoices because the applicant was “gatekeeping financial records” by not returning receipts. However, the parties’ emails show that the respondent asked for year one receipts in September and the applicant replied that she preferred to return all receipts at once. I find this was a reasonable approach.
19. The parties’ text messages show that the applicant followed up with the respondent regarding the unpaid invoices on several occasions. The respondent often did not reply. There is no indication that the respondent asked about receipts on these occasions, which suggests that it agreed with the applicant’s preferred approach. So, I find the fact that the applicant had the respondent’s receipts is not a valid reason for the respondent to withhold payment.

Failure to provide services

20. The respondent says that the applicant failed to provide the promised bookkeeping services because she did not provide accurate, regular financial reports, nor business advice to keep the respondent up to date on its financial situation.
21. However, I find the parties’ agreement did not require the applicant to provide the respondent with business advice. Also, I note there is no indication that the respondent ever asked the applicant for business advice or any other financial report. The applicant says that the respondent had access to updated financial information through the QuickBooks account which the applicant continued to update quarterly. I find it more likely than not that the respondent had access to updated financial information through QuickBooks, based on the parties’ evidence about their use of QuickBooks to track revenues and expenses.

22. From my review of the evidence before me, there is no indication that the applicant did not provide the contracted bookkeeping services, and the respondent does not point to any other specific instances.

Delayed invoices

23. The respondent says that the applicant agreed at the outset to provide invoices every three months and that failure to do so was a breach of the parties' agreement.
24. The applicant acknowledges that the August 2023 invoice capturing 13 months of bookkeeping services included services that she should have invoiced sooner. However, there is no evidence that the applicant was required to provide more frequent invoices under the parties' agreement. I find the respondent is still responsible to pay for bookkeeping services provided, despite the invoicing delay.

Deficient services

25. The respondent says its new accounting firm found the applicant's work to be inaccurate and incomplete, resulting in a need to refile financial documents. As the party alleging deficient work, the respondent has the burden of proving the deficiency: see *Absolute Industries Ltd. v. Harris*, 2014 BCSC 287 at paragraph 61.
26. Expert evidence is generally required to prove that a professional's work falls below a reasonably competent standard. This is because an ordinary person does not know the standards of a particular profession or industry such as accounting and bookkeeping services (*Bergen v. Guliker*, 2015 BCCA 283).
27. Here, the respondent did not provide expert or other documentary evidence, so I find the respondent has not proved that the applicant's work did not meet the standard of a reasonably competent bookkeeper. Specifically, the respondent did not provide any third-party evidence about the applicant's work, such as statements by its new accountant or bookkeeper. The respondent also did not provide any invoices indicating that the applicant's bookkeeping work had to be redone.

Overcharging for services

28. The respondent says that, under the parties' agreement, the applicant's agreed hourly rate was \$35 per hour, not \$40 per hour as billed in the 2023 invoices. The applicant says that this rate change was due to inflation.
29. As noted above, the parties agreed to a \$35 hourly rate for bookkeeping services. The applicant does not say they notified the respondent of her increased hourly rate. So, I find the parties did not agree to increase the applicant's hourly rate to \$40. I find the applicant was only entitled to charge \$35 per hour. Since the applicant billed for 49.50 hours on the August 2023 invoice and 6.54 hours on the November 2023 invoice, I find the applicant is entitled to \$1,732.50 for hourly charges in the August invoice and \$228.90 on the November invoice.
30. The respondent also says the applicant charged for too many hours. It relies on the applicant's March 30, 2022, email, in which she estimated the work would take her 3 to 6 hours quarterly. However, I note that the applicant cautioned in the email that she could not be "100% sure" of this estimate. The applicant provided a record of her hours from her time keeping application. The respondent has not explained why the applicant's hours are not reasonable. Based on the evidence before me, I find the applicant's invoiced hours reflect the time spent providing bookkeeping services to the respondent.
31. As noted above, the parties' agreement included the respondent's obligation to pay the QuickBooks subscription fees. The applicant provided invoices from QuickBooks confirming that she paid the subscription fee on behalf of the respondent's account. However, I note that the applicant billed \$27 monthly for the subscription when the invoices show the subscription cost the applicant \$24.64 per month until May 2023 when the price increased to \$26.88. The invoices also show that the applicant was credited for most of the November subscription fee after the respondent cancelled her account. The applicant has not provided any explanation for these discrepancies. So, I find the correct QuickBooks fees are \$324.80 for the August invoice and \$94.52 for the November invoice.

Conclusion

32. After taxes, and accounting for the \$611.89 payment on the August 2023 invoice, I find the respondent owes the applicant \$1,548.28 on the August invoice and \$339.59 for the November invoice.
33. In summary, I find the respondent owes the applicant \$1,887.87 for unpaid bookkeeping fees and I order it to pay the applicant this amount.

INTEREST AND CRT FEES

34. The *Court Order Interest Act* applies to the CRT. However, in the Dispute Notice, the applicant expressly waived her right to interest, so I make no order for pre-judgment interest.
35. Under section 49 of the CRTA and CRT rules, the CRT will generally order an unsuccessful party to reimburse a successful party for CRT fees and reasonable dispute-related expenses. As the applicant was successful, I find she is entitled to reimbursement of \$125 in CRT fees. Neither party claimed any dispute-related expenses.

ORDERS

36. Within 30 days of the date of this decision, I order the respondent to pay the applicant a total of \$2,012.87, broken down as follows:
- a. \$1,887.87 in debt,
 - b. \$125 in CRT fees.
37. The applicant is entitled to post-judgment interest, as applicable.

38. This is a validated decision and order. Under section 58.1 of the CRTA, a validated copy of the CRT's order can be enforced through the Provincial Court of British Columbia. Once filed, a CRT order has the same force and effect as an order of the Provincial Court of British Columbia.

Maria Montgomery, Tribunal Member