

Claim No: 324540

**IN THE SMALL CLAIMS COURT OF NOVA SCOTIA**

Cite as: Just in Time Accounting Services Ltd. v. Crowell, 2010 NSSM 38

BETWEEN:

JUST IN TIME ACCOUNTING SERVICES LTD.  
(originally commenced as Michael Lawen)

Claimant

- and -

CATHERINE CROWELL

Defendant

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**REASONS FOR DECISION**

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**BEFORE**

Eric K. Slone, Adjudicator

Hearing held at Dartmouth, Nova Scotia on May 10, 2010

Decision rendered on May 11, 2010

**APPEARANCES**

For the Claimant            self-represented

For the Defendant        self-represented

**BY THE COURT:**

[1] The Claimant in this case is seeking payment for accounting and bookkeeping services rendered to the Defendant. He says that the balance owing is \$921.00.

[2] The Defendant operates a dry cleaning/tailor business as a sole proprietor and also has a rental property. She required accounting help to do her HST returns and personal income tax. After having a bad experience with another accountant she found the Claimant. By then she was about five years behind in her filings.

[3] There is no issue with the amount of services performed nor the quality. The issue is price. The Defendant claims she has been over billed.

[4] The Defendant testified that she expected to pay \$200 per year for both the personal income tax return and all of her quarterly HST returns. The Claimant says that he quoted her \$200 for the income tax returns and \$100 per month to keep her HST in order. This included, as he testified, organizing and recording all of the bookkeeping entries after the Defendant would deliver him a box of receipts and invoices.

[5] The Defendant terminated the Claimant once she realized how costly his services appeared to be. She testified that she does not make much money.

[6] While there could have been a clearer agreement that would have removed all doubt, on balance I am satisfied that the Claimant specified what his charges would be and that his version of the agreement is correct. The

Defendant's version is improbable. The Claimant is a CMA who could hardly be expected to do all that the Defendant expected for \$200 per year.

[7] I accept the claim as presented.

[8] At trial it became clear that the Claimant ought to have sued under his company name, Just in Time Accounting Services Ltd., rather than personally. The Defendant did not object to the style of cause being amended accordingly.

[9] The Claimant shall therefore have judgment for \$921.00 plus costs of \$89.68.

**Eric K. Slone, Adjudicator**