JOSHUA GOLD RESOURCES INC
Form 10-Q/A
September 20, 2011

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q/A

(Amendment No. 2)

[X] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended **March 31, 2011**

OR

[ ] TRANSITION REPORT UNDER SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission file number **000-53809**

JOSHUA GOLD RESOURCES INC.

(f/k/a Bio-Carbon Systems International Inc.)
(Exact name of registrant as specified in its charter)

Nevada	27-0531073
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)

99 Bronte Road Suite 121 Oakville ON L6L 3B7 Canada

(Address of principal executive offices)

(705) 864-1095

(Registrant’s telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes [x] No [ ]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting Company. See the definitions of "large accelerated filed," "accelerated filer" and "smaller reporting Company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer [ ]	Accelerated filer [ ]
Non-accelerated filer [ ] (Do not check if a smaller reporting Company)	**Smaller reporting Company [X]**

Indicate by check mark whether the registrant is a shell Company (as defined in Rule 12b-2 of the Exchange Act. Yes [ ] **No [X]**

As of May 16, 2011 the issuer had 266,190,416 shares of common stock, par value $0.0001, issued and outstanding.

1

Joshua Gold Resources Inc.

FORM 10-Q/A

Mach 31, 2011

INDEX

PART I---FINANCIAL INFORMATION

Item 1. Financial Statements.

JOSHUA GOLD RESOURCES INC.

(An Exploration Stage Corporation)

BALANCE SHEETS

AS OF

	31 March 2011 (Unaudited)	(Audited)	31 December 2010
ASSETS			
Current Assets			
Cash	$ 9,619		$ 24,786
Accounts receivable	-		999
Notes receivable	15,435		14,997
Prepaid expense	-		12,997
Accounts receivable from discontinued operations	12,977		10,942
Total Current Assets	38,031		64,721
Other Assets			
Minerals rights		201,989	199,960
Total Other Assets		201,989	199,960
Total Assets	$ 240,020		$ 264,681
LIABILITIES AND STOCKHOLDERS' DEFICIT			
Current Liabilities			
Accounts payable and accrued liabilities		$ 32,977	$ 17,850
Advances from stockholders		114,428	39,711
Due on mineral rights acquisition – current portion		36,015	34,993
Liabilities from discontinued operations		27,896	83,756
Total Current Liabilities		211,316	176,040
Long Term Liabilities			
Due on mineral rights acquisition		66,885	64,987
Long term liabilities from discontinued operations		-	26,245
Total Long Term Liabilities		66,885	91,232

Total Liabilities	278,201	267,272
Stockholders' Deficit		
Preferred stock, $0.0001 par value; 100,000,000 shares authorized; 240,000 shares issued and outstanding (December 31, 2010 – 240,000)	24	24
Common stock**,** $0.0001 par value; 400,000,000 shares authorized; 265,190,416 shares issued and outstanding (December 31, 2010 – 265,190,416)	26,519	26,519
Additional paid-in capital	340,196	340,196
Stock to be issued	98,450	98,450
Accumulated other comprehensive income	1,961	1,919
Deficit accumulated during the exploration stage	(505,331)	(469,699)
Total Stockholders' Deficit	(38,181)	(2,591)
Total Liabilities and Stockholders' Deficit	$ 240,020	$ 264,681

The accompanying notes are an integral part of these financial statements.

3

JOSHUA GOLD RESOURCES INC.

(An Exploration Stage Corporation)

STATEMENTS OF OPERATIONS

(UNAUDITED)

	Three Months Ended March 31, 2011	**Three Months Ended March 31, 2010**	**Period from Inception (July 10, 2009) to March 31, 2011**
SALES	$ -	$ -	$ -
COST OF SALES	-	-	-
GROSS PROFIT	-	-	-
OPERATING EXPENSES			
Professional fees	14,773	-	39,397
Exploration expenses	12,812	-	12,812
General and administrative	4,397	-	7,986
Depreciation	3,650	-	3,650
TOTAL OPERATING EXPENSES	35,632	-	63,845
LOSS FROM CONTINUING OPERATIONS	(35,632)	-	(63,845)
Loss from discontinued operations	-	(10,868)	(441,486)
NET LOSS	$ (35,632)	$ (10,868)	$ (505,331)
OTHER COMPREHENSIVE INCOME			
Foreign currency translation	42	-	1,961
COMPREHENSIVE LOSS	$ (35,591)	$ (10,868)	$ (503,370)
LOSS PER WEIGHTED NUMBER OF SHARES OUTSTANDING BASIC AND DILUTED	$ (0.00)	$ (0.00)	
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING BASIC AND DILUTED	265,190,416	100,573,923	

The accompanying notes are an integral part of these financial statements.

4

JOSHUA GOLD RESOURCES INC.

(An Exploration Stage Corporation)

STATEMENTS OF CASH FLOWS

(UNAUDITED)

	Three Months Ended March 31, 2011	Three Months Ended March 31, 2010	Period from Inception (July 10, 2009) to March 31, 2011
CASH FLOWS FOR CONTINUING OPERATIONS			
OPERATING ACTIVITIES			
Loss from continuing operations	$ (35,632)	$ -	$ (63,845)
Adjustments for non-cash items:			
Depreciation	3,650	-	3,650
Adjustments for changes in working capital:			
Accounts receivable	999	-	-
Prepaid expenses	12,997	-	-
Accounts payable and accrued liabilities	15,127	-	32,977
NET CASH USED IN OPERATING ACTIVITIES FROM CONTINUING OPERATIONS	(2,859)	-	(27,218)
FINANCING ACTIVITIES			
Notes receivable	-	-	(15,435)
Due on mineral rights acquisition	-	-	102,900
Advances from stockholders	74,717	-	114,428
Proceeds on issuance of capital stock	-	-	465,189
NET CASH PROVIDED BY FINANCING ACTIVITIES FROM CONTINUING OPERATIONS	74,717	-	667,082
INVESTING ACTIVITIES			
Mineral rights	-	-	(205,800)
NET CASH USED IN INVESTING ACTIVITIES FROM CONTINUING OPERATIONS	-	-	(205,800)
NET INCREASE IN CASH FROM CONTINUING OPERATIONS	71,858	-	434,064
CASH FLOWS FOR DISCONTINUED OPERATIONS			
OPERATING ACTIVITIES			
Loss from discontinued operations	-	(10,868)	(441,486)
Adjustments for changes in working capital:			
Accounts receivable from discontinued operations	(2,035)	-	(12,977)
Liabilities from discontinued operations	(82,105)	10,868	27,896
	(84,140)	-	(426,567)

NET CASH USED IN OPERATING ACTIVITIES FROM DISCONTINUED OPERATIONS			
NET DECREASE IN CASH FROM DISCONTINUED OPERATIONS	(84,140)	-	(426,567)
FOREIGN CURRENCY TRANSLATION	(2,885)	-	2,122
NET DECREASE IN CASH	(15,167)	-	9,619
CASH, BEGINNING OF PERIOD	24,786	-	-
CASH, END OF PERIOD	$ 9,619	$ -	$ 9,619

The accompanying notes are an integral part of these financial statements.

5

JOSHUA GOLD RESOURCES INC.

(An Exploration Stage Corporation)

NOTES TO FINANCIAL STATEMENTS

FOR THE THREE MONTHS ENDED MARCH 31, 2011

(UNAUDITED)

1. Nature of Operations

Joshua Gold Resources Inc. (until February 10, 2011 known as Bio-Carbon Systems International Inc., collectively referred to herein as “Joshua”, or the “Company”), was incorporated on July 10, 2009 in the State of Nevada.

The Company operates as a mineral exploration business located in Oakville, Ontario. Its principal business activity is the exploration of mineral property interests in Canada. The Company is considered to be in the exploration stage and substantially all of the Company’s efforts are devoted to financing and exploring these property interests. There has been no determination whether the Company’s interests in unproven mineral properties contain mineral reserves which are economically recoverable.

On December 23, 2010, the Company optioned a 1,550 acre mineral lease in the Canadian territory, the Northwest Territories, two hours north-north-west of the capital city of Yellowknife.

2. Basis of Presentation

The accompanying unaudited interim financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and with the instructions to Security and Exchange Commission ("SEC") Form 10-Q and Article 8 of SEC Regulation S-X. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the three months ended March 31, 2011 are not necessarily indicative of the results that may be expected for the year ending December 31, 2011.

3. Going Concern

The financial statements have been prepared on a going concern basis. The going concern basis of presentation assumes that the Company will continue operations for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of operation.

The Company has incurred a net loss of $35,632 for the three months ended March 31, 2011, and has a working capital deficit of $173,286. This casts doubt on the Company's ability to continue as a going concern unless it can generate net profit and raise adequate financing.

The Company has been seeking additional debt or equity financing to support its operations until it becomes cash flow positive. There can be no assurances that action and plan such as above will be sufficient for the Company to continue operating as a going concern.

The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or amounts classified as liabilities that might be necessary should the Company be unable to continue in existence. These adjustments could be material.

4. **Related Party Transactions**

During the three months ended March 31, 2011, shareholders advanced $74,717 (three months ended March 31, 2010 - $Nil) to fund the Company's working capital from continuing operations. As of June 30, 2011 the Company has total advances from shareholders of $114,428 (December 31, 2010 - $39,711) which bear interest at an annual rate of 12%.

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5. **Subsequent Events**

On June 25, 2011 the Company entered into a Mineral Property Acquisition Agreement with Firelake Resources Inc. whereby it acquired certain mineral interests in the townships of Eric and Huffman in the Province of Ontario. Consideration for the mineral interests is as follows:

1. CDN $50,000 to be paid in two equal installments of CDN $25,000 on January 31, 2012 and January 31, 2013.
2. 2,000,000 shares of common stock to be issued before January 31, 2012
3. Royalty of 2% of all net smelter returns upon commencement of commercial production at the property.

The Company has paid an advance against the required installments of CDN $6,000.

Item 2. FORWARD-LOOKING STATEMENTS

This Form 10-Q for the quarterly period ended March 31, 2011 contains forward-looking statements that involve risks and uncertainties. Forward-looking statements in this document include, among others, statements regarding our capital needs, business plans and expectations. Such forward-looking statements involve assumptions, risks and uncertainties regarding, among others, the success of our business plan, availability of funds, government regulations, operating costs, our ability to achieve significant revenues, our business model and products and other factors. Any statements contained herein that are not statements of historical fact may be deemed to be forward-looking statements. In some cases, you can identify forward-looking statements by terminology such as “may”, “should”, “expect”, “plan”, “intend “anticipate”, “believe”, “estimate”, “predict”, “potential” or “continue”, the negative of such terms or other comparable terminology. In evaluating these statements, you should consider various factors, including the assumptions, risks and uncertainties set forth in reports and other documents we have filed with or furnished to the SEC. These factors or any of them may cause our actual results to differ materially from any forward-looking statement made in this document. While these forward-looking statements, and any assumptions upon which they are based, are made in good faith and reflect our current judgment regarding future events, our actual results will likely vary, sometimes materially, from any estimates, predictions, projections, assumptions or other future performance suggested herein. The forward-looking statements in this document are made as of the date of this document and we do not intend or undertake to update any of the forward-looking statements to conform these statements to actual results, except as required by applicable law, including the securities laws of the United States.

GENERAL MATTER

Our common stock is subject to the "penny stock" rules of the SEC and the trading market in our securities is limited, which makes transactions in our stock cumbersome and may reduce the value of an investment in our stock.

The Securities and Exchange Commission has adopted certain rules under the Securities Exchange Act of 1934, as amended (the “Exchange Act”) that are applicable to "penny stocks". For the purposes relevant to us, a “penny stock” is any equity security that has a market price of less than $5.00 per share or has an exercise or conversion price of less than $5.00 per share, subject to certain exceptions, constitutes a "penny stock". For any transaction involving a penny stock, unless exempt, the rules require:

that a broker or dealer approve a person's account for transactions in penny stocks;

the broker or dealer receive from the investor a written agreement to the transaction, setting forth the identity and quantity of the penny stock to be purchased; and

that a broker or dealer provide certain detailed market information about the market for the applicable company’s securities.

In order to approve a person's account for transactions involving penny stocks, the broker or dealer must:

obtain financial information, investment experience and investment objectives of the person; and

make a reasonable determination that the proposed transactions in penny stocks are suitable for that person and the person has sufficient knowledge and experience in financial matters to be capable of evaluating the risks of transactions in penny stocks.

The broker or dealer must also deliver, prior to any transaction in a penny stock, a disclosure schedule prepared by the SEC relating to the penny stock market, which, in highlight form:

sets forth the basis on which the broker or dealer made the suitability determination; and

that the broker or dealer received a signed, written agreement from the investor prior to the transaction

Following a transaction, monthly statements must be sent disclosing recent price information for the penny stock held in the account and information on the limited market in penny stocks.

Generally, brokers may be less willing to execute transactions in securities subject to the "penny stock" rules. This may make it more difficult for investors to dispose of our common stock and depress the market value of our stock.

There are additional risks of investing in penny stocks whether in public offerings or in secondary trading, relating to commissions payable to both the broker-dealer and the registered representative, current quotations for the securities and the rights and remedies available to an investor in cases of fraud in penny stock transactions.

Item 3. Management’s Discussion and Analysis of Financial Condition and Results of Operation. Shareholders’ Equity

The following discussion and analysis of our financial condition and results of operations should be read in conjunction with our financial statements and related notes, included in Item 8 of this Report. Unless otherwise specified, all dollar amounts are U.S. dollars

Overview

On December 23, 2010, the Company became a mineral exploration company through the acquisition of a mineral rights lease. Prior to December 23, 2010, we were a carbon based measuring company.

The Company abandoned the carbon measuring business on December 23, 2010 upon termination of the license and consulting agreements. The results of discontinued operations included in the Company’s financial statements for the year ended December 31, 2010 reflect the activity in this exited business.

Recent Developments

In December, management retained an independent geological firm, Aurora Geosciences Inc, to visit the Carson property and write an evaluation report under Canada’s National Instrument 43-101(“NI 43-101”) guidelines. Management upon the recommendation of the Qualified person under NI 43 -101 David White, who completed the 43-101 report commits to a phased exploration of the Carson Property upon attainment of sufficient capital. Management is currently preparing an exploration budget based on this recommendation.

RESULTS OF OPERATIONS

Revenue - Nil

General and Administrative Expenses

General and administration expenses consist of fees incurred for bank charges, corporate filing fees and transfer agent fees. The 2011 costs are similar to those incurred in 2010 except that $13,000 has been expensed to the statement of operations for engineering costs related to the 43-101 report prepared in January 2011.

Professional Fees

Professional fees consist of charges for legal services. The increase in the 3 months ended March 31, 2011 as compared to 2010 is due to increased filing and disclosure costs as result of being SEC registrant for a full year, and also as a result of the Company commencing operations in 2010 and migrating or converting from a largely inactive shell company to a carbon based measuring company.

Consulting Fees

Nil

Interest expense

Interest expense represents interest accrued on loans from shareholders and other lenders. Additional advances in the three month period ended March 31, 2011 were $74,717. Interest is being accrued on these loans and advances at the rate of 12% per annum. Loans and advances are unsecured and have fixed terms of repayment.

Liquidity and Capital Resources

As at March 31,

	2011	**2010**
Cash and cash equivalents..	$ 9,619	$ -
Working capital deficiency...	$(273,286)	$ -

Financial Condition

The Company requires additional financing to cover costs that we expect to incur in 2011. We have been able to obtain financial support from loans. This will continue in 2011 until the Company is able to secure additional funding from equity financing through the sale of common stock or other securities. Future financings could result in significant dilution of existing stockholders. The Company currently earns no operating revenues. The Company’s ability to continue as a going concern is uncertain and is dependent upon the generation of profits from mineral properties, obtaining additional financing or maintaining continued support from its shareholders and creditors. In the event that additional financial support is not received or operating profits are not generated, the carrying values of the Company’s assets may be adversely affected. Current market conditions make the present environment for raising additional equity financing less favourable.

Future funding requirements will depend on many factors, including but not limited to:

the geological merits of the Carson property

results from Phase 1 – Geology program on the Carson property

the geological merits of adjacent properties

selling opportunity of the Carson property to a mineral exploration company or joint-venture and

the acquisition of other potential mineral properties

Currently, our only asset and potential revenue generating product is our mineral option agreement. Further exploration is required in order to determine whether the asset can generate significant mineral revenues or be sold for a significant price.

There have been no material transactions in 2011 to May 17, 2011.

Contractual Obligations and Contingencies

	Payments due by period				More than 5 years
Contractual obligations	**Total**	**Less than 1 year**	**1–3 years**	**3–5 years**	
Long-Term Debt - Mineral Acquisition	$100,000	$35,000	$30,000	$35,000	-
Long-Term Debt - Loan 2 year	31,000	-	$31,000	-	-
[Purchase Obligations]	-	-	-	-	-
Total	$131,000	$35,000	$61,000	$35,000	-

Off-Balance-Sheet Arrangements

As of March 31, 2011, there were no off-balance-sheet arrangements as defined in Item 303(a)(4)(ii) of SEC Regulation S K.

Critical Accounting Policies and Estimates

Our discussion and analysis of our financial condition and results of operations is based upon our audited financial statements, which have been prepared in accordance with accounting principles generally accepted in the United

States. The preparation of these quarterly financial statements requires us to make estimates and judgments that affect the reported amount of assets, liabilities, sales and expenses, and related disclosure of contingent assets and liabilities. On an ongoing basis, we evaluate our estimates, including those related to our intangible assets, uncollectible receivables, and stock-based compensation. We base our estimates on historical experience and on various other assumptions that we believe to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying value of assets and liabilities that are not readily apparent from other sources. Because this can vary in each situation, actual results may differ from these estimates under different assumptions or conditions.

We believe the following critical accounting policies affect our more significant judgments and estimates used in the preparation of our quarterly financial statements.

Revenue Recognition

We recognize revenue when all four of the following criteria are met: (i) persuasive evidence that an arrangement exists; (ii) delivery of the products has occurred; (iii) the selling price is fixed or determinable; and (iv) collectability is reasonably assured. In addition, we comply with Staff Accounting Bulletin ("SAB") No. 104, "*Revenue Recognition*," which sets forth guidelines in the timing of revenue recognition based upon factors such as passage of title, installation, payments and customer acceptance. Amounts received in excess of revenue recognizable under SAB No. 104 are deferred.

Valuation of Intangible and other Long-lived Assets.

We periodically assess the carrying value of intangible and other long-lived assets, which requires us to make assumptions and judgments regarding the future cash flows of these assets. The assets are considered to be impaired if we determine that the carrying value may not be recoverable based upon our assessment of the following events or changes in circumstances:

the asset's ability to continue to generate income from operations and positive cash flow in future periods;

loss of legal ownership or title to the asset;

significant changes in our strategic business objectives and utilization of the asset(s); and

the impact of significant negative industry or economic trends.

If the assets are considered to be impaired, the impairment we recognize is the amount by which the carrying value of the assets exceeds the fair value of the assets. Fair value is determined by a combination of third party sources and discontinued cash flows. In addition, we base the useful lives and related amortization or depreciation expense on our estimate of the period that the assets will generate revenues or otherwise be used by us. We also periodically review the lives assigned to our intangible assets to ensure that our initial estimates do not exceed any revised estimated periods from which we expect to realize cash flows from the technologies. If a change were to occur in any of the above-mentioned factors or estimates, the likelihood of a material change in our reported results would increase.

At Mach 31, 2011, there no assets that are subject to amortization.

We determined that, as of March 31, 2011, there have been no significant events which may have affected the carrying value of the mineral acquisition right.

Stock-based Compensation

There were no stock options granted or stock option benefit incurred during the three month period ended March 31, 2011.

12

Item 4. Quantitative and Qualitative Disclosures about Market Risk

We do not have any market risk sensitive instruments at this moment.

Item 5. Changes in and Disagreements with Accountants and Disagreements on Accounting and Financial Disclosure

On March 11, 2011, the "Company" dismissed Soberman LLP ("Soberman"). The Company had engaged Soberman to audit its financial statements for the year ended December 31, 2010. The decision to change accountants was approved and ratified by the Company's Board of Directors. No report on the financial statements of the Company was delivered by Soberman, and therefore there were no reports by Soberman to the Company and/or its management containing an adverse opinion or disclaimer of opinion, nor were there any reports delivered that were qualified or modified as to uncertainty, audit scope, or accounting principle. Additionally, since having engaged Soberman on June 4, 2010, no disagreements arose between Soberman and the Company (and/or its management) on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure with respect to the Company, which disagreements if not resolved to the satisfaction of Soberman would have caused it to make reference to the subject matter of the disagreements in connection with any report on the Company's financial statements for any period audited by Soberman.

The Company provided Soberman with a copy of the disclosures to be included in Item 4.01 of the Report on Form 8-K and requested that Soberman furnish the Company with a letter addressed to the Commission stating whether or not Soberman agrees with the foregoing statements. A copy of the letter from Soberman to the Commission, dated March 29, 2011, was attached to the Report on Form 8-K filed by the Company on April 4, 2011.

Item 6. Controls and Procedures.

(a) Evaluation of disclosure controls and procedures.

We maintain disclosure controls and procedures (as defined in Exchange Act Rule 13a-15(e)) that are designed to assure that information required to be disclosed in our Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission's rules and forms, and that such information is accumulated and communicated to management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosures. As required by Exchange Act Rule 13a-15(b), as of the end of the period covered by this report, under the supervision and with the participation of our Chief Executive Officer and Chief Financial Officer, we evaluated the effectiveness of our disclosure controls and procedures and concluded that our disclosure controls and procedures were ineffective as of the date of the original filing of this Form 10-Q and remain ineffective as of the date of filing of this amended 10-Q due to limited accounting and reporting personnel, inadequate accounting policies and procedures, and a lack of segregation of duties due to limited financial resources and the size of our company. We will need to adopt additional disclosure controls and procedures prior to commencement of material operations. Consistent therewith, on an on-going basis we will evaluate the adequacy of our controls and procedures.

(b) Changes in internal control over financial reporting.

There were no changes in our internal control over financial reporting during the last fiscal quarter covered by this report that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II

ITEM 1. Directors, Executive Officers and Corporate Governance

Name	Position	Age	**Date assumed Executive Officer, Director Position**
Ben Fuschino	Director	49	December 23, 2010
Ryan Bignucolo	Director, President, Secretary	37	December 23, 2010
Ben Ward	Director	30	June 4, 2010
	Chief Financial Officer, Treasurer		December 23, 2010

The Company's officers will not be paid any remuneration for their service, although the Board of Directors may determine to authorize the accrual of payments which would then be paid or otherwise satisfied in the future. The current members of the Board of Directors will serve for an indeterminate term, until the next meeting of the shareholders of the Company or until they resign (if sooner).

The Company has not adopted a code of ethics for its management and board of directors (including its President and Chief Financial Officer). As the Company's activities in 2010 and to date in 2011 were and are minimal, it was not felt that the development and adoption of a code of ethics was immediately necessary. However, the Company's board of directors will re-consider whether it is appropriate and advisable that a code of ethics be developed and adopted in 2011, as business activities for the Company increase.

The Company does not have in place (nor has it adopted) any procedures by which security holders of the Company may recommend nominees to the Company's board of directors.

The Company's board of directors has not appointed an audit committee, and as a result the full board of directors of the Company currently serves as the audit committee. The board of directors also has not determined whether or not the Company has an audit committee financial expert serving on the board (or the audit committee). Currently, the board of directors felt that as the Company’s operations are minimal and that all members of the board bring different and valuable financial (and financial oversight and reporting) experience to the board’s consideration of the Company’s financial statements and financial reporting, a formal determination as to which directors should be designated as having the requisite skills and experience to be the audit committee financial expert would be left to a later date.

PART III – OTHE INFORMATION

Item 1. Defaults Upon Senior Securities.

None.

Item 2. Submission of Matters to a Vote of Security Holders.

- On June 4, 2010, shareholders of the Company approved the appointment of new directors; and
- On June 4, 2010, shareholders of the Company approved a change to the Company's name and authorized the filing of the related certificate of amendment;

Item 3. Other Information.

- On March 30, 2011 the Company dismissed its current audit firm and engaged a new audit firm to express an audit opinion on its December 31, 2010 financial statements. The prior auditor had expressed no opinion on any financial statements and there were no matters of disagreement between the auditor and the Company (and/or its management) on any matters of accounting principles or practice, financial statement disclosure, or auditing scope or procedures.

Item 4. Exhibits.

The following exhibits are attached hereto:

The following exhibits are attached hereto:

<u>Exhibit No.</u> **<u>Description of Exhibit</u>**

31.1 Certification of our Chief Executive Officer pursuant to Rule 13a-15(e) and 15d-15(e), promulgated under the Securities and Exchange Act of 1934, as amended, filed herewith.

31.2 Certification of our Chief Financial Officer pursuant to Rule 13a-15(e) and 15d-15(e), promulgated under the Securities and Exchange Act of 1934, as amended, filed herewith.

32.1 Certification of our Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, filed herewith.

32.2 Certification of our Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, filed herewith.

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Joshua Gold Resources Inc.

Date: September 20, 2011 By: /s/ Benjamin Ward

Benjamin Ward

Chief Executive Officer, President, Chief Financial Officer and Director